

BIGGS UNIFIED SCHOOL DISTRICT

Item Number:

Item Title: Approve 2019/20 First Interim Budget

Presenter: Pam Ragan, Financial Officer

Attachments: District Certification of Budget Report
Fiscal 01 for General Fund
Standard Account Coding Structure (SACS) Financial Statements
LCFF Calculator Summary Page
Multi-Year Projection (Prepared by Pam Ragan)
Cashflow Projection (Prepared by Pam Ragan)

Item Type: Consent Agenda Action Report Work Session Public Hearing

Background/Comments:

Education Code requires districts to submit board approved budgets to the Superintendent of Public Instruction (SPI) during the fiscal year. Education Code 42130 and 42131 require that budget reports and certifications be in a format or on forms prescribed by the SPI. The format of the 2018/2019 First Interim Budget with certification page is prepared using standard account code structure (SACS) software that complies with the education code. Management is submitting the 2019/2020 First Interim Budget for approval.

Fiscal Impact:

The 2019/2020 First Interim Budget was developed using the Local Control Funding Formula (LCFF). The First Interim budget estimates were derived from; revised LCFF Calculator version v20.2c provided by FCMAT, BCOE budget evaluation criteria and SSC Dartboard. The revised calculation now projects a decrease in LCFF funding of \$105,953 as compared to Original Budget. The overall net change is (\$132,114).

The MYP for Unrestricted General Fund is projecting an ending balance of \$1,036,655. This is a decrease of (\$766,288) from 2018/2019 ending balance. The reduction is made up of one-time expenditure assumptions (bus, insurance adjuster fees, cameras), increases to PERS and STRS, and increased salaries for Step and Column. The Restricted ending balance is budgeted to zero.

Fund 17 is assigned as the 8% Designation for Economic Uncertainty (DEU) by the Board. The estimated ending fund balance is \$622,375. The amount in Fund 17 makes up 6.95% of DEU based on board policy. The remainder of DEU will be assigned in the General Fund at Unaudited Actuals.

The District is able to meet its multi-year projection through 21/22 as reported at 19/20 First Interim.

Fund 20 is assigned for GASB 45/68 Other Post-Employment Benefits (OPEB). The estimated ending fund balance is \$518,912.

Recommendation:

The Administration recommends the board approve the First Interim Budget report for fiscal year 2019/2020.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: December 11, 2019 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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: PAMELA RAGAN Telephone: 530-868-1281 x 252
Title: FINANCIAL OFFICER E-mail: pragan@biggs.org

Criteria and Standards Review Summary

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

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

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

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

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

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

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	6,198,791.00	6,198,791.00	1,682,513.00	6,092,838.00	(105,953.00)	-1.7%
2) Federal Revenue		8100-8299	0.00	0.00	2,795.54	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	619,074.00	619,074.00	8,232.46	592,913.00	(26,161.00)	-4.2%
4) Other Local Revenue		8600-8799	213,953.00	213,953.00	23,994.41	213,953.00	0.00	0.0%
5) TOTAL, REVENUES			7,031,818.00	7,031,818.00	1,717,535.41	6,899,704.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,460,079.00	2,460,079.00	734,955.66	2,552,144.00	(92,065.00)	-3.7%
2) Classified Salaries		2000-2999	1,111,344.00	1,111,344.00	326,164.23	1,106,036.00	5,308.00	0.5%
3) Employee Benefits		3000-3999	1,390,321.00	1,390,321.00	456,116.77	1,446,368.00	(56,047.00)	-4.0%
4) Books and Supplies		4000-4999	471,983.00	471,983.00	77,705.00	455,983.00	16,000.00	3.4%
5) Services and Other Operating Expenditures		5000-5999	685,303.00	685,303.00	304,686.95	830,815.00	(145,512.00)	-21.2%
6) Capital Outlay		6000-6999	602,604.00	602,604.00	21,336.94	791,019.00	(188,415.00)	-31.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(94,906.00)	(94,906.00)	13,263.32	(95,997.00)	1,091.00	-1.1%
9) TOTAL, EXPENDITURES			6,626,728.00	6,626,728.00	1,934,228.87	7,086,368.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			405,090.00	405,090.00	(216,693.46)	(186,664.00)		
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	113,973.00	113,973.00	0.00	113,973.00	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	(484,318.00)	(484,318.00)	0.00	(465,591.00)	18,727.00	-3.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(598,291.00)	(598,291.00)	0.00	(579,564.00)		

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)			(193,201.00)	(193,201.00)	(216,693.46)	(766,228.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,802,883.11	1,304,110.00		1,802,883.00	498,773.00	38.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,802,883.11	1,304,110.00		1,802,883.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,802,883.11	1,304,110.00		1,802,883.00		
2) Ending Balance, June 30 (E + F1e)			1,609,682.11	1,110,909.00		1,036,655.00		
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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			1,609,682.11	1,110,909.00		1,036,655.00		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,907,012.00	2,907,012.00	1,401,041.00	2,575,079.00	(331,933.00)	-11.4%
Education Protection Account State Aid - Current Year		8012	1,028,825.00	1,028,825.00	284,304.00	1,087,712.00	58,887.00	5.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	35,441.00	35,441.00	0.00	34,867.00	(574.00)	-1.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,221.00	2,221.00	0.00	2,200.00	(21.00)	-0.9%
County & District Taxes								
Secured Roll Taxes		8041	2,558,017.00	2,558,017.00	0.00	2,769,732.00	211,715.00	8.3%
Unsecured Roll Taxes		8042	152,728.00	152,728.00	0.00	182,543.00	29,815.00	19.5%
Prior Years' Taxes		8043	4,687.00	4,687.00	0.00	3,917.00	(770.00)	-16.4%
Supplemental Taxes		8044	26,389.00	26,389.00	0.00	26,991.00	602.00	2.3%
Education Revenue Augmentation Fund (ERAF)		8045	(501,540.00)	(501,540.00)	0.00	(574,467.00)	(72,927.00)	14.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,213,780.00	6,213,780.00	1,685,345.00	6,108,574.00	(105,206.00)	-1.7%
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	(14,989.00)	(14,989.00)	(2,832.00)	(15,736.00)	(747.00)	5.0%
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			6,198,791.00	6,198,791.00	1,682,513.00	6,092,838.00	(105,953.00)	-1.7%
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						

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Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	2,795.54	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	2,795.54	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	131,914.00	131,914.00	0.00	24,663.00	(107,251.00)	-81.3%
Lottery - Unrestricted and Instructional Materials		8560	87,710.00	87,710.00	8,182.46	87,710.00	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	399,450.00	399,450.00	50.00	480,540.00	81,090.00	20.3%
TOTAL, OTHER STATE REVENUE			619,074.00	619,074.00	8,232.46	592,913.00	(26,161.00)	-4.2%

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	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	21,000.00	21,000.00	5,900.00	21,000.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	9,654.09	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	162,953.00	162,953.00	8,440.32	162,953.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			213,953.00	213,953.00	23,994.41	213,953.00	0.00	0.0%
TOTAL, REVENUES			7,031,818.00	7,031,818.00	1,717,535.41	6,899,704.00	(132,114.00)	-1.9%

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	2,053,691.00	2,053,691.00	589,870.57	2,103,826.00	(50,135.00)	-2.4%
Certificated Pupil Support Salaries		1200	70,104.00	70,104.00	19,119.21	70,328.00	(224.00)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	336,284.00	336,284.00	125,965.88	377,990.00	(41,706.00)	-12.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,460,079.00	2,460,079.00	734,955.66	2,552,144.00	(92,065.00)	-3.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	58,921.00	58,921.00	16,683.97	61,805.00	(2,884.00)	-4.9%
Classified Support Salaries		2200	490,909.00	490,909.00	148,153.64	476,331.00	14,578.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	39,259.00	39,259.00	13,455.37	39,627.00	(368.00)	-0.9%
Clerical, Technical and Office Salaries		2400	371,829.00	371,829.00	114,756.57	388,725.00	(16,896.00)	-4.5%
Other Classified Salaries		2900	150,426.00	150,426.00	33,114.68	139,548.00	10,878.00	7.2%
TOTAL, CLASSIFIED SALARIES			1,111,344.00	1,111,344.00	326,164.23	1,106,036.00	5,308.00	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	406,971.00	406,971.00	130,740.16	404,000.00	2,971.00	0.7%
PERS		3201-3202	204,523.00	204,523.00	57,143.05	181,123.00	23,400.00	11.4%
OASDI/Medicare/Alternative		3301-3302	112,899.00	112,899.00	33,868.11	101,172.00	11,727.00	10.4%
Health and Welfare Benefits		3401-3402	449,992.00	449,992.00	131,881.46	447,435.00	2,557.00	0.6%
Unemployment Insurance		3501-3502	1,695.00	1,695.00	504.31	1,584.00	111.00	6.5%
Workers' Compensation		3601-3602	97,324.00	97,324.00	28,277.88	89,551.00	7,773.00	8.0%
OPEB, Allocated		3701-3702	114,079.00	114,079.00	72,813.00	218,837.00	(104,758.00)	-91.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,838.00	2,838.00	888.80	2,666.00	172.00	6.1%
TOTAL, EMPLOYEE BENEFITS			1,390,321.00	1,390,321.00	456,116.77	1,446,368.00	(56,047.00)	-4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	125,000.00	125,000.00	2,516.37	125,000.00	0.00	0.0%
Books and Other Reference Materials		4200	39,500.00	39,500.00	0.00	39,500.00	0.00	0.0%
Materials and Supplies		4300	246,728.00	246,728.00	73,451.13	236,728.00	10,000.00	4.1%
Noncapitalized Equipment		4400	60,755.00	60,755.00	1,737.50	54,755.00	6,000.00	9.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			471,983.00	471,983.00	77,705.00	455,983.00	16,000.00	3.4%
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	38,770.00	38,770.00	1,830.12	29,130.00	9,640.00	24.9%
Dues and Memberships		5300	11,280.00	11,280.00	10,644.00	11,280.00	0.00	0.0%
Insurance		5400-5450	54,815.00	54,815.00	108,467.00	108,467.00	(53,652.00)	-97.9%
Operations and Housekeeping Services		5500	160,900.00	160,900.00	42,282.38	160,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,650.00	43,650.00	5,397.30	43,650.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	340,938.00	340,938.00	125,691.88	442,438.00	(101,500.00)	-29.8%
Communications		5900	34,950.00	34,950.00	10,374.27	34,950.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			685,303.00	685,303.00	304,686.95	830,815.00	(145,512.00)	-21.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	22,465.00	22,465.00	0.00	22,465.00	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	107,190.00	107,190.00	21,336.94	110,605.00	(3,415.00)	-3.2%
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	472,949.00	472,949.00	0.00	657,949.00	(185,000.00)	-39.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			602,604.00	602,604.00	21,336.94	791,019.00	(188,415.00)	-31.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(78,986.00)	(78,986.00)	0.00	(80,077.00)	1,091.00	-1.4%
Transfers of Indirect Costs - Interfund		7350	(15,920.00)	(15,920.00)	13,263.32	(15,920.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(94,906.00)	(94,906.00)	13,263.32	(95,997.00)	1,091.00	-1.1%
TOTAL, EXPENDITURES			6,626,728.00	6,626,728.00	1,934,228.87	7,086,368.00	(459,640.00)	-6.9%

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	113,973.00	113,973.00	0.00	113,973.00	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			113,973.00	113,973.00	0.00	113,973.00	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	(484,318.00)	(484,318.00)	0.00	(465,591.00)	18,727.00	-3.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(484,318.00)	(484,318.00)	0.00	(465,591.00)	18,727.00	-3.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(598,291.00)	(598,291.00)	0.00	(579,564.00)	18,727.00	-3.1%

2019-20 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	536,127.00	536,127.00	103,426.12	563,825.00	27,698.00	5.2%
3) Other State Revenue		8300-8599	638,618.00	638,618.00	67,275.19	524,920.00	(113,698.00)	-17.8%
4) Other Local Revenue		8600-8799	0.00	0.00	(3,288.00)	83,121.00	83,121.00	New
5) TOTAL, REVENUES			1,174,745.00	1,174,745.00	167,413.31	1,171,866.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	431,189.00	431,189.00	131,874.37	452,926.00	(21,737.00)	-5.0%
2) Classified Salaries		2000-2999	304,901.00	304,901.00	85,079.00	310,399.00	(5,498.00)	-1.8%
3) Employee Benefits		3000-3999	530,327.00	530,327.00	76,430.78	522,162.00	8,165.00	1.5%
4) Books and Supplies		4000-4999	126,151.00	126,151.00	32,447.69	143,295.00	(17,144.00)	-13.6%
5) Services and Other Operating Expenditures		5000-5999	61,039.00	61,039.00	31,172.43	78,638.00	(17,599.00)	-28.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	164,018.00	164,018.00	(65,517.83)	164,018.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	78,986.00	78,986.00	0.00	80,077.00	(1,091.00)	-1.4%
9) TOTAL, EXPENDITURES			1,696,611.00	1,696,611.00	291,486.44	1,751,515.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(521,866.00)	(521,866.00)	(124,073.13)	(579,649.00)		
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	484,318.00	484,318.00	0.00	465,591.00	(18,727.00)	-3.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			484,318.00	484,318.00	0.00	465,591.00		

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)			(37,548.00)	(37,548.00)	(124,073.13)	(114,058.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	114,058.32	19,846.00		114,058.00	94,212.00	474.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,058.32	19,846.00		114,058.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,058.32	19,846.00		114,058.00		
2) Ending Balance, June 30 (E + F1e)			76,510.32	(17,702.00)		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			79,934.07	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(3,423.75)	(17,702.00)		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	69,394.00	69,394.00	0.00	71,531.00	2,137.00	3.1%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	370,100.00	370,100.00	60,637.41	372,688.00	2,588.00	0.7%
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	34,774.00	34,774.00	5,784.00	33,592.00	(1,182.00)	-3.4%

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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	17,049.00	17,049.00	17,304.02	41,955.00	24,906.00	146.1%
Career and Technical Education	3500-3599	8290	7,997.00	7,997.00	0.00	7,997.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	36,813.00	36,813.00	19,700.69	36,062.00	(751.00)	-2.0%
TOTAL, FEDERAL REVENUE			536,127.00	536,127.00	103,426.12	563,825.00	27,698.00	5.2%
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	294,429.00	294,429.00	38,193.00	201,121.00	(93,308.00)	-31.7%
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 Materie		8560	30,786.00	30,786.00	7,873.19	30,786.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	313,403.00	313,403.00	21,209.00	293,013.00	(20,390.00)	-6.5%
TOTAL, OTHER STATE REVENUE			638,618.00	638,618.00	67,275.19	524,920.00	(113,698.00)	-17.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	(3,288.00)	83,121.00	83,121.00	New
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			0.00	0.00	(3,288.00)	83,121.00	83,121.00	New
TOTAL, REVENUES			1,174,745.00	1,174,745.00	167,413.31	1,171,866.00	(2,879.00)	-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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	303,312.00	303,312.00	92,848.39	323,583.00	(20,271.00)	-6.7%
Certificated Pupil Support Salaries		1200	53,011.00	53,011.00	16,399.50	54,477.00	(1,466.00)	-2.8%
Certificated Supervisors' and Administrators' Salaries		1300	5,000.00	5,000.00	1,666.68	5,000.00	0.00	0.0%
Other Certificated Salaries		1900	69,866.00	69,866.00	20,959.80	69,866.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			431,189.00	431,189.00	131,874.37	452,926.00	(21,737.00)	-5.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	304,901.00	304,901.00	85,079.00	310,399.00	(5,498.00)	-1.8%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			304,901.00	304,901.00	85,079.00	310,399.00	(5,498.00)	-1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	321,170.00	321,170.00	16,133.80	311,736.00	9,434.00	2.9%
PERS		3201-3202	73,265.00	73,265.00	23,457.32	80,152.00	(6,887.00)	-9.4%
OASDI/Medicare/Alternative		3301-3302	31,325.00	31,325.00	10,295.18	34,295.00	(2,970.00)	-9.5%
Health and Welfare Benefits		3401-3402	84,389.00	84,389.00	20,659.01	76,537.00	7,852.00	9.3%
Unemployment Insurance		3501-3502	349.00	349.00	103.88	341.00	8.00	2.3%
Workers' Compensation		3601-3602	19,829.00	19,829.00	5,781.59	19,101.00	728.00	3.7%
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			530,327.00	530,327.00	76,430.78	522,162.00	8,165.00	1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	43,270.00	43,270.00	1,454.01	64,816.00	(21,546.00)	-49.8%
Materials and Supplies		4300	38,751.00	38,751.00	21,827.72	34,549.00	4,202.00	10.8%
Noncapitalized Equipment		4400	44,130.00	44,130.00	9,165.96	43,930.00	200.00	0.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			126,151.00	126,151.00	32,447.69	143,295.00	(17,144.00)	-13.6%
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	39,646.00	39,646.00	2,557.96	38,248.00	1,398.00	3.5%
Dues and Memberships		5300	140.00	140.00	280.00	140.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,253.00	21,253.00	28,334.47	40,250.00	(18,997.00)	-89.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,039.00	61,039.00	31,172.43	78,638.00	(17,599.00)	-28.8%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition 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	45,920.00	45,920.00	1,738.00	45,920.00	0.00	0.0%
Payments to County Offices		7142	118,098.00	118,098.00	(67,255.83)	118,098.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			164,018.00	164,018.00	(65,517.83)	164,018.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	78,986.00	78,986.00	0.00	80,077.00	(1,091.00)	-1.4%
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			78,986.00	78,986.00	0.00	80,077.00	(1,091.00)	-1.4%
TOTAL, EXPENDITURES			1,696,611.00	1,696,611.00	291,486.44	1,751,515.00	(54,904.00)	-3.2%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	484,318.00	484,318.00	0.00	465,591.00	(18,727.00)	-3.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			484,318.00	484,318.00	0.00	465,591.00	(18,727.00)	-3.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			484,318.00	484,318.00	0.00	465,591.00	18,727.00	-3.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,198,791.00	6,198,791.00	1,682,513.00	6,092,838.00	(105,953.00)	-1.7%
2) Federal Revenue		8100-8299	536,127.00	536,127.00	106,221.66	563,825.00	27,698.00	5.2%
3) Other State Revenue		8300-8599	1,257,692.00	1,257,692.00	75,507.65	1,117,833.00	(139,859.00)	-11.1%
4) Other Local Revenue		8600-8799	213,953.00	213,953.00	20,706.41	297,074.00	83,121.00	38.9%
5) TOTAL, REVENUES			8,206,563.00	8,206,563.00	1,884,948.72	8,071,570.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,891,268.00	2,891,268.00	866,830.03	3,005,070.00	(113,802.00)	-3.9%
2) Classified Salaries		2000-2999	1,416,245.00	1,416,245.00	411,243.23	1,416,435.00	(190.00)	0.0%
3) Employee Benefits		3000-3999	1,920,648.00	1,920,648.00	532,547.55	1,968,530.00	(47,882.00)	-2.5%
4) Books and Supplies		4000-4999	598,134.00	598,134.00	110,152.69	599,278.00	(1,144.00)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	746,342.00	746,342.00	335,859.38	909,453.00	(163,111.00)	-21.9%
6) Capital Outlay		6000-6999	602,604.00	602,604.00	21,336.94	791,019.00	(188,415.00)	-31.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	164,018.00	164,018.00	(65,517.83)	164,018.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,920.00)	(15,920.00)	13,263.32	(15,920.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			8,323,339.00	8,323,339.00	2,225,715.31	8,837,883.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(116,776.00)	(116,776.00)	(340,766.59)	(766,313.00)		
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	113,973.00	113,973.00	0.00	113,973.00	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			(113,973.00)	(113,973.00)	0.00	(113,973.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(230,749.00)	(230,749.00)	(340,766.59)	(880,286.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,916,941.43	1,323,956.00		1,916,941.00	592,985.00	44.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,916,941.43	1,323,956.00		1,916,941.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,916,941.43	1,323,956.00		1,916,941.00		
2) Ending Balance, June 30 (E + F1e)			1,686,192.43	1,093,207.00		1,036,655.00		
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			79,934.07	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			1,606,258.36	1,093,207.00		1,036,655.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,907,012.00	2,907,012.00	1,401,041.00	2,575,079.00	(331,933.00)	-11.4%
Education Protection Account State Aid - Current Year		8012	1,028,825.00	1,028,825.00	284,304.00	1,087,712.00	58,887.00	5.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	35,441.00	35,441.00	0.00	34,867.00	(574.00)	-1.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,221.00	2,221.00	0.00	2,200.00	(21.00)	-0.9%
County & District Taxes								
Secured Roll Taxes		8041	2,558,017.00	2,558,017.00	0.00	2,769,732.00	211,715.00	8.3%
Unsecured Roll Taxes		8042	152,728.00	152,728.00	0.00	182,543.00	29,815.00	19.5%
Prior Years' Taxes		8043	4,687.00	4,687.00	0.00	3,917.00	(770.00)	-16.4%
Supplemental Taxes		8044	26,389.00	26,389.00	0.00	26,991.00	602.00	2.3%
Education Revenue Augmentation Fund (ERAF)		8045	(501,540.00)	(501,540.00)	0.00	(574,467.00)	(72,927.00)	14.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,213,780.00	6,213,780.00	1,685,345.00	6,108,574.00	(105,206.00)	-1.7%
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	(14,989.00)	(14,989.00)	(2,832.00)	(15,736.00)	(747.00)	5.0%
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			6,198,791.00	6,198,791.00	1,682,513.00	6,092,838.00	(105,953.00)	-1.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	69,394.00	69,394.00	0.00	71,531.00	2,137.00	3.1%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	370,100.00	370,100.00	60,637.41	372,688.00	2,588.00	0.7%
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	34,774.00	34,774.00	5,784.00	33,592.00	(1,182.00)	-3.4%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	17,049.00	17,049.00	17,304.02	41,955.00	24,906.00	146.1%
Career and Technical Education	3500-3599	8290	7,997.00	7,997.00	0.00	7,997.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	36,813.00	36,813.00	22,496.23	36,062.00	(751.00)	-2.0%
TOTAL, FEDERAL REVENUE			536,127.00	536,127.00	106,221.66	563,825.00	27,698.00	5.2%
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	294,429.00	294,429.00	38,193.00	201,121.00	(93,308.00)	-31.7%
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	131,914.00	131,914.00	0.00	24,663.00	(107,251.00)	-81.3%
Lottery - Unrestricted and Instructional Materials		8560	118,496.00	118,496.00	16,055.65	118,496.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	712,853.00	712,853.00	21,259.00	773,553.00	60,700.00	8.5%
TOTAL, OTHER STATE REVENUE			1,257,692.00	1,257,692.00	75,507.65	1,117,833.00	(139,859.00)	-11.1%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	21,000.00	21,000.00	5,900.00	21,000.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	9,654.09	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	162,953.00	162,953.00	8,440.32	162,953.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	(3,288.00)	83,121.00	83,121.00	New
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			213,953.00	213,953.00	20,706.41	297,074.00	83,121.00	38.9%
TOTAL, REVENUES			8,206,563.00	8,206,563.00	1,884,948.72	8,071,570.00	(134,993.00)	-1.6%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,357,003.00	2,357,003.00	682,718.96	2,427,409.00	(70,406.00)	-3.0%
Certificated Pupil Support Salaries		1200	123,115.00	123,115.00	35,518.71	124,805.00	(1,690.00)	-1.4%
Certificated Supervisors' and Administrators' Salaries		1300	341,284.00	341,284.00	127,632.56	382,990.00	(41,706.00)	-12.2%
Other Certificated Salaries		1900	69,866.00	69,866.00	20,959.80	69,866.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,891,268.00	2,891,268.00	866,830.03	3,005,070.00	(113,802.00)	-3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	363,822.00	363,822.00	101,762.97	372,204.00	(8,382.00)	-2.3%
Classified Support Salaries		2200	490,909.00	490,909.00	148,153.64	476,331.00	14,578.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	39,259.00	39,259.00	13,455.37	39,627.00	(368.00)	-0.9%
Clerical, Technical and Office Salaries		2400	371,829.00	371,829.00	114,756.57	388,725.00	(16,896.00)	-4.5%
Other Classified Salaries		2900	150,426.00	150,426.00	33,114.68	139,548.00	10,878.00	7.2%
TOTAL, CLASSIFIED SALARIES			1,416,245.00	1,416,245.00	411,243.23	1,416,435.00	(190.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	728,141.00	728,141.00	146,873.96	715,736.00	12,405.00	1.7%
PERS		3201-3202	277,788.00	277,788.00	80,600.37	261,275.00	16,513.00	5.9%
OASDI/Medicare/Alternative		3301-3302	144,224.00	144,224.00	44,163.29	135,467.00	8,757.00	6.1%
Health and Welfare Benefits		3401-3402	534,381.00	534,381.00	152,540.47	523,972.00	10,409.00	1.9%
Unemployment Insurance		3501-3502	2,044.00	2,044.00	608.19	1,925.00	119.00	5.8%
Workers' Compensation		3601-3602	117,153.00	117,153.00	34,059.47	108,652.00	8,501.00	7.3%
OPEB, Allocated		3701-3702	114,079.00	114,079.00	72,813.00	218,837.00	(104,758.00)	-91.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,838.00	2,838.00	888.80	2,666.00	172.00	6.1%
TOTAL, EMPLOYEE BENEFITS			1,920,648.00	1,920,648.00	532,547.55	1,968,530.00	(47,882.00)	-2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	125,000.00	125,000.00	2,516.37	125,000.00	0.00	0.0%
Books and Other Reference Materials		4200	82,770.00	82,770.00	1,454.01	104,316.00	(21,546.00)	-26.0%
Materials and Supplies		4300	285,479.00	285,479.00	95,278.85	271,277.00	14,202.00	5.0%
Noncapitalized Equipment		4400	104,885.00	104,885.00	10,903.46	98,685.00	6,200.00	5.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			598,134.00	598,134.00	110,152.69	599,278.00	(1,144.00)	-0.2%
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	78,416.00	78,416.00	4,388.08	67,378.00	11,038.00	14.1%
Dues and Memberships		5300	11,420.00	11,420.00	10,924.00	11,420.00	0.00	0.0%
Insurance		5400-5450	54,815.00	54,815.00	108,467.00	108,467.00	(53,652.00)	-97.9%
Operations and Housekeeping Services		5500	160,900.00	160,900.00	42,282.38	160,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,650.00	43,650.00	5,397.30	43,650.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	362,191.00	362,191.00	154,026.35	482,688.00	(120,497.00)	-33.3%
Communications		5900	34,950.00	34,950.00	10,374.27	34,950.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			746,342.00	746,342.00	335,859.38	909,453.00	(163,111.00)	-21.9%

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CAPITAL OUTLAY								
Land		6100	22,465.00	22,465.00	0.00	22,465.00	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	107,190.00	107,190.00	21,336.94	110,605.00	(3,415.00)	-3.2%
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	472,949.00	472,949.00	0.00	657,949.00	(185,000.00)	-39.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			602,604.00	602,604.00	21,336.94	791,019.00	(188,415.00)	-31.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	45,920.00	45,920.00	1,738.00	45,920.00	0.00	0.0%
Payments to County Offices		7142	118,098.00	118,098.00	(67,255.83)	118,098.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			164,018.00	164,018.00	(65,517.83)	164,018.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(15,920.00)	(15,920.00)	13,263.32	(15,920.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(15,920.00)	(15,920.00)	13,263.32	(15,920.00)	0.00	0.0%
TOTAL, EXPENDITURES			8,323,339.00	8,323,339.00	2,225,715.31	8,837,883.00	(514,544.00)	-6.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	113,973.00	113,973.00	0.00	113,973.00	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			113,973.00	113,973.00	0.00	113,973.00	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)			(113,973.00)	(113,973.00)	0.00	(113,973.00)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	223,725.00	223,725.00	(7,957.53)	223,725.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	12,000.00	22.60	12,000.00	0.00	0.0%
5) TOTAL, REVENUES			252,725.00	252,725.00	(7,934.93)	252,725.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	135,772.00	135,772.00	44,369.86	133,829.00	1,943.00	1.4%
3) Employee Benefits		3000-3999	57,198.00	57,198.00	18,276.11	54,782.00	2,416.00	4.2%
4) Books and Supplies		4000-4999	154,068.00	154,068.00	40,975.13	154,068.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,740.00	3,740.00	2,919.41	3,740.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	15,920.00	15,920.00	(13,263.32)	15,920.00	0.00	0.0%
9) TOTAL, EXPENDITURES			366,698.00	366,698.00	93,277.19	362,339.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(113,973.00)	(113,973.00)	(101,212.12)	(109,614.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	113,973.00	113,973.00	0.00	113,973.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			113,973.00	113,973.00	0.00	113,973.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(101,212.12)	4,359.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,242.93	0.00		28,243.00	28,243.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,242.93	0.00		28,243.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,242.93	0.00		28,243.00		
2) Ending Balance, June 30 (E + F1e)			28,242.93	0.00		32,602.00		
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			28,242.93	0.00		32,602.00		
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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	223,725.00	223,725.00	(7,957.53)	223,725.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			223,725.00	223,725.00	(7,957.53)	223,725.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	17,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	12,500.00	12,500.00	0.00	12,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(500.00)	(500.00)	22.60	(500.00)	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,000.00	12,000.00	22.60	12,000.00	0.00	0.0%
TOTAL, REVENUES			252,725.00	252,725.00	(7,934.93)	252,725.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	96,363.00	96,363.00	31,283.86	94,421.00	1,942.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	39,259.00	39,259.00	13,086.00	39,258.00	1.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	150.00	150.00	0.00	150.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			135,772.00	135,772.00	44,369.86	133,829.00	1,943.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	28,119.00	28,119.00	8,681.88	26,116.00	2,003.00	7.1%
OASDI/Medicare/Alternative		3301-3302	9,301.00	9,301.00	3,048.32	9,086.00	215.00	2.3%
Health and Welfare Benefits		3401-3402	16,008.00	16,008.00	5,343.39	15,991.00	17.00	0.1%
Unemployment Insurance		3501-3502	61.00	61.00	20.09	60.00	1.00	1.6%
Workers' Compensation		3601-3602	3,709.00	3,709.00	1,182.43	3,529.00	180.00	4.9%
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			57,198.00	57,198.00	18,276.11	54,782.00	2,416.00	4.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	1,000.00	1,536.85	1,000.00	0.00	0.0%
Noncapitalized Equipment		4400	500.00	500.00	299.98	500.00	0.00	0.0%
Food		4700	152,568.00	152,568.00	39,138.30	152,568.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			154,068.00	154,068.00	40,975.13	154,068.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	800.00	800.00	887.41	800.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,940.00	2,940.00	2,032.00	2,940.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,740.00	3,740.00	2,919.41	3,740.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	15,920.00	15,920.00	(13,263.32)	15,920.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,920.00	15,920.00	(13,263.32)	15,920.00	0.00	0.0%
TOTAL, EXPENDITURES			366,698.00	366,698.00	93,277.19	362,339.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	113,973.00	113,973.00	0.00	113,973.00	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			113,973.00	113,973.00	0.00	113,973.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			113,973.00	113,973.00	0.00	113,973.00		

Resource	Description	2019/20 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	32,602.00
Total, Restricted Balance		<u>32,602.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	2,599.85	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	2,599.85	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	10,000.00	2,599.85	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	10,000.00	2,599.85	10,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	612,374.55	611,588.00		612,375.00	787.00	0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			612,374.55	611,588.00		612,375.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			612,374.55	611,588.00		612,375.00		
2) Ending Balance, June 30 (E + F1e)			622,374.55	621,588.00		622,375.00		
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								
c) Committed		9740	0.00	0.00		0.00		
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	622,374.55	621,588.00		622,375.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	2,599.85	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	2,599.85	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	2,599.85	10,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	9,000.00	2,164.77	9,000.00	0.00	0.0%
5) TOTAL, REVENUES			9,000.00	9,000.00	2,164.77	9,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,000.00	9,000.00	2,164.77	9,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,000.00	9,000.00	2,164.77	9,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	509,894.20	509,912.00		509,895.00	(17.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			509,894.20	509,912.00		509,895.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			509,894.20	509,912.00		509,895.00		
2) Ending Balance, June 30 (E + F1e)			518,894.20	518,912.00		518,895.00		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	518,894.20	518,912.00		518,895.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	9,000.00	9,000.00	2,164.77	9,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	9,000.00	2,164.77	9,000.00	0.00	0.0%
TOTAL, REVENUES			9,000.00	9,000.00	2,164.77	9,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,500.00	33,500.00	13,504.92	33,500.00	0.00	0.0%
5) TOTAL, REVENUES			33,500.00	33,500.00	13,504.92	33,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,500.00	9,500.00	1,313.75	9,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	125,979.25	125,000.00	(125,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,500.00	44,500.00	127,293.00	169,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,000.00)	(11,000.00)	(113,788.08)	(136,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,000.00)	(11,000.00)	(113,788.08)	(136,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	343,218.22	350,241.00		343,218.00	(7,023.00)	-2.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			343,218.22	350,241.00		343,218.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			343,218.22	350,241.00		343,218.00		
2) Ending Balance, June 30 (E + F1e)			332,218.22	339,241.00		207,218.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	332,218.22	339,241.00		207,218.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,500.00	5,500.00	1,508.73	5,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	28,000.00	28,000.00	11,996.19	28,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,500.00	33,500.00	13,504.92	33,500.00	0.00	0.0%
TOTAL, REVENUES			33,500.00	33,500.00	13,504.92	33,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,500.00	9,500.00	1,313.75	9,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,500.00	9,500.00	1,313.75	9,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	125,979.25	125,000.00	(125,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	125,979.25	125,000.00	(125,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			44,500.00	44,500.00	127,293.00	169,500.00		

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

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	207,218.00
Total, Restricted Balance		<u>207,218.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	8,108,065.00	8,108,065.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	290.41	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	290.41	8,108,065.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	68,749.00	68,749.00	68,749.00	8,176,814.00	(8,108,065.00)	-11793.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			68,749.00	68,749.00	68,749.00	8,176,814.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,749.00)	(68,749.00)	(68,458.59)	(68,749.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,749.00)	(68,749.00)	(68,458.59)	(68,749.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	69,153.37	68,855.00		69,153.00	298.00	0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,153.37	68,855.00		69,153.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,153.37	68,855.00		69,153.00		
2) Ending Balance, June 30 (E + F1e)			404.37	106.00		404.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	404.37	106.00		404.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	8,108,065.00	8,108,065.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	8,108,065.00	8,108,065.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	290.41	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	290.41	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	290.41	8,108,065.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	68,749.00	68,749.00	68,749.00	8,176,814.00	(8,108,065.00)	-11793.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			68,749.00	68,749.00	68,749.00	8,176,814.00	(8,108,065.00)	-11793.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			68,749.00	68,749.00	68,749.00	8,176,814.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
7710	State School Facilities Projects	404.00
Total, Restricted Balance		<u>404.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	5,667.78	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	5,667.78	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	200,000.00	200,000.00	163,707.71	125,730.00	74,270.00	37.1%
6) Capital Outlay		6000-6999	1,900,000.00	1,900,000.00	921,201.36	1,181,012.00	718,988.00	37.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	1,025,798.14	2,041,619.00	(2,041,619.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,100,000.00	2,100,000.00	2,110,707.21	3,348,361.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,100,000.00)	(2,100,000.00)	(2,105,039.43)	(3,348,361.00)		
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	2,100,000.00	2,100,000.00	919,942.35	1,989,184.00	(110,816.00)	-5.3%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,100,000.00	2,100,000.00	919,942.35	1,989,184.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(1,185,097.08)	(1,359,177.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,359,176.66	0.00		1,359,177.00	1,359,177.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,359,176.66	0.00		1,359,177.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,359,176.66	0.00		1,359,177.00		
2) Ending Balance, June 30 (E + F1e)			1,359,176.66	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,359,176.66	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	5,667.78	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	5,667.78	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	5,667.78	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	200,000.00	200,000.00	163,707.71	125,730.00	74,270.00	37.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,000.00	200,000.00	163,707.71	125,730.00	74,270.00	37.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,900,000.00	1,900,000.00	921,201.36	1,181,012.00	718,988.00	37.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,900,000.00	1,900,000.00	921,201.36	1,181,012.00	718,988.00	37.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	50,555.56	55,000.00	(55,000.00)	New
Other Debt Service - Principal		7439	0.00	0.00	975,242.58	1,986,619.00	(1,986,619.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	1,025,798.14	2,041,619.00	(2,041,619.00)	New
TOTAL, EXPENDITURES			2,100,000.00	2,100,000.00	2,110,707.21	3,348,361.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	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	2,100,000.00	2,100,000.00	919,942.35	1,989,184.00	(110,816.00)	-5.3%
(c) TOTAL, SOURCES			2,100,000.00	2,100,000.00	919,942.35	1,989,184.00	(110,816.00)	-5.3%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,100,000.00	2,100,000.00	919,942.35	1,989,184.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	737.38	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	737.38	15,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	16,450.00	16,450.00	4,658.48	17,350.00	(900.00)	-5.5%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,450.00	16,450.00	4,658.48	17,350.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,450.00)	(1,450.00)	(3,921.10)	(2,350.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,450.00)	(1,450.00)	(3,921.10)	(2,350.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	670,730.54	665,806.00		670,730.00	4,924.00	0.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			670,730.54	665,806.00		670,730.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			670,730.54	665,806.00		670,730.00		
2) Ending Net Position, June 30 (E + F1e)			669,280.54	664,356.00		668,380.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	669,280.54	664,356.00		668,380.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	737.38	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	737.38	15,000.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	737.38	15,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,450.00	16,450.00	4,658.48	17,350.00	(900.00)	-5.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,450.00	16,450.00	4,658.48	17,350.00	(900.00)	-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 Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			16,450.00	16,450.00	4,658.48	17,350.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	668,380.00
Total, Restricted Net Position		<u>668,380.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	577.85	577.85	577.85	577.85	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	577.85	577.85	577.85	577.85	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	577.85	577.85	577.85	577.85	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	577.85	577.85		
Charter School		0.00		
Total ADA	577.85	577.85	0.0%	Met
1st Subsequent Year (2020-21)				
District Regular	577.85	568.00		
Charter School				
Total ADA	577.85	568.00	-1.7%	Met
2nd Subsequent Year (2021-22)				
District Regular	577.85	568.00		
Charter School				
Total ADA	577.85	568.00	-1.7%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	624	605		
Charter School				
Total Enrollment	624	605	-3.0%	Not Met
1st Subsequent Year (2020-21)				
District Regular	605	605		
Charter School				
Total Enrollment	605	605	0.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	605	605		
Charter School				
Total Enrollment	605	605	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The graduating class for 18/19 was larger than the incoming class to BHS. TK/K enrollment did not increase. Prior year numbers are used until First Interim.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	573	617	
Charter School			
Total ADA/Enrollment	573	617	92.9%
Second Prior Year (2017-18)			
District Regular	586	629	
Charter School			
Total ADA/Enrollment	586	629	93.2%
First Prior Year (2018-19)			
District Regular	578	624	
Charter School			
Total ADA/Enrollment	578	624	92.6%
Historical Average Ratio:			92.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	578	605		
Charter School	0			
Total ADA/Enrollment	578	605	95.5%	Not Met
1st Subsequent Year (2020-21)				
District Regular	568	605		
Charter School				
Total ADA/Enrollment	568	605	93.9%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	568	605		
Charter School				
Total ADA/Enrollment	568	605	93.9%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Prior year ADA is used until P1 attendance reporting. The Estimated P2 ADA will be updated for Second Interim

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2019-20)	6,213,780.00		
1st Subsequent Year (2020-21)	6,366,770.00	6,286,917.00	-1.3%	Met
2nd Subsequent Year (2021-22)	6,540,015.00	6,419,592.00	-1.8%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	4,559,587.80	6,064,096.33	75.2%
Second Prior Year (2017-18)	4,757,253.69	5,845,082.45	81.4%
First Prior Year (2018-19)	4,632,380.53	5,543,578.03	83.6%
	Historical Average Ratio:		80.1%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	76.1% to 84.1%	76.1% to 84.1%	76.1% to 84.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	5,104,548.00	7,086,368.00	72.0%	Not Met
1st Subsequent Year (2020-21)	5,298,211.00	7,843,505.00	67.5%	Not Met
2nd Subsequent Year (2021-22)	5,491,874.00	7,532,798.00	72.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

Large purchases and onetime expense for the lease loan are budgeted in current and subsequent years artificially lowering the total salary/benefit percentage. The District has also added many new staff with lower salary expense which contributes to the lower percentage in subsequent years.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	536,127.00	563,825.00	5.2%	Yes
1st Subsequent Year (2020-21)	536,127.00	563,825.00	5.2%	Yes
2nd Subsequent Year (2021-22)	536,127.00	563,825.00	5.2%	Yes

Explanation:
(required if Yes)

Updated Title IV revenue at First Interim.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	1,257,692.00	1,117,833.00	-11.1%	Yes
1st Subsequent Year (2020-21)	1,257,692.00	1,036,743.00	-17.6%	Yes
2nd Subsequent Year (2021-22)	1,257,692.00	1,036,743.00	-17.6%	Yes

Explanation:
(required if Yes)

Removed onetime MC revenue at First Interim Budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	213,953.00	297,074.00	38.9%	Yes
1st Subsequent Year (2020-21)	213,953.00	297,074.00	38.9%	Yes
2nd Subsequent Year (2021-22)	213,953.00	297,074.00	38.9%	Yes

Explanation:
(required if Yes)

Moved regional unit revenue to proper object at First Interim.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	598,134.00	599,278.00	0.2%	No
1st Subsequent Year (2020-21)	598,134.00	449,278.00	-24.9%	Yes
2nd Subsequent Year (2021-22)	598,134.00	449,278.00	-24.9%	Yes

Explanation:
(required if Yes)

Reduction to expense made in subsequent years for textbook adoption expenses and reductions needed to balance budget.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	746,342.00	909,453.00	21.9%	Yes
1st Subsequent Year (2020-21)	746,342.00	834,453.00	11.8%	Yes
2nd Subsequent Year (2021-22)	746,342.00	834,453.00	11.8%	Yes

Explanation:
(required if Yes)

Expense increased in current year for Private Insurance Adjuster Fees in 19/20 and Property and Liability Increase in premiums doubled from prior year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	2,007,772.00	1,978,732.00	-1.4%	Met
1st Subsequent Year (2020-21)	2,007,772.00	1,897,642.00	-5.5%	Not Met
2nd Subsequent Year (2021-22)	2,007,772.00	1,897,642.00	-5.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	1,344,476.00	1,508,731.00	12.2%	Not Met
1st Subsequent Year (2020-21)	1,344,476.00	1,283,731.00	-4.5%	Met
2nd Subsequent Year (2021-22)	1,344,476.00	1,283,731.00	-4.5%	Met

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

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

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

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

Updated Title IV revenue at First Interim.

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

Removed onetime MC revenue at First Interim Budget.

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

Moved regional unit revenue to proper object at First Interim.

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

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

Reduction to expense made in subsequent years for textbook adoption expenses and reductions needed to balance budget.

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

Expense increased in current year for Private Insurance Adjuster Fees in 19/20 and Property and Liability Increase in premiums doubled from prior year.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution		0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)			

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	18.5%	9.9%	6.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.2%	3.3%	2.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(766,228.00)	7,200,341.00	10.6%	Not Met
1st Subsequent Year (2020-21)	(780,812.00)	7,327,914.00	10.7%	Not Met
2nd Subsequent Year (2021-22)	(147,430.00)	7,373,475.00	2.0%	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)

Large expenses are budget in current and subsequent years related to a bus purchase and lease loan revenue payments, both are onetime.

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)	1,036,655.00	Met
1st Subsequent Year (2020-21)	255,843.00	Met
2nd Subsequent Year (2021-22)	8,413.00	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)	1,259,647.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$69,000 (greater of)	0	to	300
4% or \$69,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	578	565	565
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	8,951,856.00	8,965,371.00	8,664,664.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	8,951,856.00	8,965,371.00	8,664,664.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	358,074.24	358,614.84	346,586.56
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	69,000.00	69,000.00	69,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	358,074.24	358,614.84	346,586.56

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,036,655.00	255,843.00	8,413.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	622,375.00	631,588.00	541,588.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,659,030.00	887,431.00	550,001.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.53%	9.90%	6.35%
District's Reserve Standard (Section 10B, Line 7):	358,074.24	358,614.84	346,586.56
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 budget adoption that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

MAA and Walnut revenue are contingent. Onetime expenses are budget to contingent revenues.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(484,318.00)	(465,591.00)	-3.9%	(18,727.00)	Met
1st Subsequent Year (2020-21)	(484,318.00)	(465,591.00)	-3.9%	(18,727.00)	Met
2nd Subsequent Year (2021-22)	(484,318.00)	(465,591.00)	-3.9%	(18,727.00)	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)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

Yes

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1d. YES - Capital project cost overruns have occurred since budget adoption that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated cost overrun, identifying the source of funds that will be used to cover the cost overrun.

Project Information: The lease loan expense will exceed the insurance reimbursement and will impact the General Fund an estimated \$200k to \$400k in subsequent year.
(required if YES) The expense is included on the MYP for 20/21 and will not impact the 19/20 budget.

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	20	Insurance Reimbursement	Fund 41	2,400,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund and Cafeteria Fund	General and Cafeteria	32,166

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
TOTAL:				2,432,166

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				
Certificates of Participation	0	143,555	186,400	186,800
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	25,866	32,166	32,166	32,166

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Total Annual Payments:	25,866	175,721	218,566	218,966
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)

A new Lease Loan was taken out in March 2019. The District intends to pay the loan off early in April 2021 with insurance proceeds and a contribution from the General Fund.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. Total OPEB liability	2,328,527.00	2,328,527.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	2,328,527.00	2,328,527.00
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.	May 14, 2018	May 14, 2018

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2019-20)	190,752.00	190,752.00
1st Subsequent Year (2020-21)	190,752.00	190,752.00
2nd Subsequent Year (2021-22)	190,752.00	190,752.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2019-20)	114,079.00	218,837.00
1st Subsequent Year (2020-21)	70,846.00	70,846.00
2nd Subsequent Year (2021-22)	70,846.00	70,846.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)	167,754.00	167,754.00
1st Subsequent Year (2020-21)	178,162.00	178,162.00
2nd Subsequent Year (2021-22)	178,162.00	178,162.00
d. Number of retirees receiving OPEB benefits		
Current Year (2019-20)	9	9
1st Subsequent Year (2020-21)	8	8
2nd Subsequent Year (2021-22)	9	9

4. Comments:

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

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

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

No

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

n/a

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

n/a

	Budget Adoption (Form 01CS, Item S7B)	First Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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	38.0	38.0	38.0	38.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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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

--

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.			
2.			
3.			
4.			

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.			
2.			
3.			

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	31.4	31.4	31.4	31.4

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
 If No, complete questions 6 and 7.

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement		
% change in salary schedule from prior year		

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

	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

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

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

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

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

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

--	--	--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	8.5	8.5	8.5	8.5

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
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?			
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?			
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)

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Biggs Unified School District

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	<u>2019-2020 Budget</u>	<u>2020-2021 Estimate</u>	<u>2021-2022 Estimate</u>	<u>2019-2020 Income</u> Projected COLA for 19-20 is 3.26%
INCOME				
8000 LCFF Revenue	6,092,838	6,092,838	6,092,838	
8100-8200 Federal Revenues	-	0	0	
8300-8500 Other State Revenues	592,913	592,913	592,913	
8600-8700 Other Local Revenues	213,953	213,953	213,953	
REVENUE BEFORE ADJUSTMENTS	6,899,704	6,899,704	6,899,704	
Adjustments to Income <u>2019-2020</u>				
Adjustments to Income <u>2020-2021</u>				<u>2020-2021</u> Projected COLA for 20-21 is 3.00% ADA Funding Projected at 581, based on estimate
LCFF COLA ADJUSTMENT Reduction of onetime Sp Ed Pre School EIG		194,079 (81,090)	194,079 (81,090)	
Adjustments to Income <u>2021-2022</u>				<u>2021-2022</u> <u>Income</u> Projected COLA for 21-22 is 2.80% ADA Funding Projected at 581, based on estimate
LCFF COLA ADJUSTMENT Transfer in from Fund 17			132,675 -	
TOTAL PROJECTED REVENUE	6,899,704	7,012,693	7,145,368	
EXPENSES				
1000 Certificated Salaries	2,552,144	2,552,144	2,552,144	
2000 Classified Salaries	1,106,036	1,106,036	1,106,036	
3000 Benefits	1,446,368	1,446,368	1,446,368	
4000-6000 Books, Supplies, Etc.	2,077,817	2,077,817	2,077,817	
7100-7200 Other Outgo	0	0	0	
7300-7399 Indirect Costs	(95,997)	(95,997)	(95,997)	
Sub-total Expenses	7,086,368	7,086,368	7,086,368	
7600-8900 Transfers In/Out	113,973	113,973	113,973	
8980-8999 Contributions	465,591	465,591	465,591	
TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS	7,665,932	7,665,932	7,665,932	
Adjustments to Expenses <u>2019-2020</u>				<u>2019-2020</u> <u>Expenses</u> PERS rate is 20.733% STRS rate is 16.70%
Eliminate Diesel Bus purchase 2019/20	(185,000)			
Adjustments to Expenses <u>2020-2021</u>				<u>2020-2021</u> <u>Expenses</u> PERS rate is 23.60% STRS rate is 18.10%
Step/Column Increment - 1.42% of Certificated		28,200	28,200	
Step/Column Increment - 3.97% of Classified		30,134	30,134	
Step/Column Increment -2.90% of Admin/Conf		16,782	16,782	
Increase in STRS rate 1.10%		33,366	33,366	
Increase in PERS rate 2.867%		41,473	41,473	
Retiree benefit reduction (2)		(19,233)	(19,233)	
1% Increase to BUTA Salary & Benefits		31,475	31,475	
1.5% Increase to CSEA and Confidential		26,766	26,766	
1% Increase to Management		4,700	4,700	
Reduction to expenses for Sp Ed onetime grant expenses		(81,090)	(81,090)	
Reduction to expense for Diesel Bus replacement		(185,000)	(185,000)	
Reduction for book adoption expense (100K) and 4000/5000		(200,000)	(210,000)	
Possible contribution to pay off Lease Revenue Loan		450,000	0	
Adjustments to Expenses <u>2021-2022</u>				<u>2021-2022</u> <u>Expenses</u> PERS rate is 24.9% STRS rate is 17.8%
Step/Column Increment - 1.42% of Certificated			30,100	
Step/Column Increment - 3.97% of Classified			30,134	
Step/Column Increment -2.90% of Admin/Conf			12,782	
Decrease in STRS rate .30%			(9,190)	
Increase in PERS rate 1.30%			31,454	

Biggs Unified School District

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Retiree benefit reduction (1.5)			(10,000)
1% Increase to BUTA Salary & Benefits			31,743
1.5% Increase to CSEA and Confidential			27,170
1% Increase to Management			5,100
TOTAL PROJECTED EXPENSES	7,480,932	7,843,505	7,532,798
NET INCREASE/(DECREASE) IN FUND BALANCE	(581,228)	(830,812)	(387,430)
BEGINNING BALANCE	1,802,883	1,221,655	390,843
AUDIT ADJUSTMENTS			
PROJECTED ENDING BALANCE	1,221,655	390,843	3,413
Less: Projected Restricted Balance	0	0	0
Less: Unrealized Gains of Investments and Cash in County Treasury		0	0
PROJECTED UNRESTRICTED RESERVES	1,221,655	390,843	3,413
TOTAL RESERVES AS PERCENT OF OUTGO	16.33%	4.98%	0.05%
REQUIRED RESERVE - 4% Board Policy 8%			
8.00%	701,348	721,230	696,373
4.00%	350,674	360,615	348,187
18/19 Fund 20 Transfer In			
OTHER FUNDS USED TO MEET REQUIRED RESERVE	622,375	632,375	642,375
AMOUNT ABOVE OR (BELOW) 8% BOARD RESERVE	1,142,682	301,988	(50,585)

POTENTIAL VARIABLES

- > Projected ADA could be up or down from estimates
- > COLA could be higher or lower
- > Special education billback could vary from current annual estimate
- > Workers' Compensation premiums have been decreasing
- > Health Care Reform Implementation 2015
- > Unpredictable increases in gas/electric/fuel bills
- > PERS & STRS Increases

8% Board Requirement

Meets State requirement of 4%

Fund 17 Reserve percent

7.10%

7.01%

7.38%

19/20 Fund 20 Balance \$518,912

Remove Bus Purchase in 19/20

Biggs Unified School District

PROJECTED MULTI-YEAR BUDGETS - UNRESTRICTED

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	<u>2019-2020 Budget</u>	<u>2020-2021 Estimate</u>	<u>2021-2022 Estimate</u>	<u>2019-2020 Income</u> Projected COLA for 19-20 is 3.26%
INCOME				
8000 LCFF Revenue	6,092,838	6,092,838	6,092,838	
8100-8200 Federal Revenues	-	0	0	
8300-8500 Other State Revenues	592,913	592,913	592,913	
8600-8700 Other Local Revenues	213,953	213,953	213,953	
REVENUE BEFORE ADJUSTMENTS	6,899,704	6,899,704	6,899,704	
Adjustments to Income <u>2019-2020</u>				
Adjustments to Income <u>2020-2021</u>				<u>2020-2021</u> Projected COLA for 20-21 is 3.00% ADA Funding Projected at 581, based on estimate
LCFF COLA ADJUSTMENT		194,079	194,079	
Reduction of onetime Sp Ed Pre School EIG		(81,090)	(81,090)	
Adjustments to Income <u>2021-2022</u>				<u>2021-2022</u> Income Projected COLA for 21-22 is 2.80% ADA Funding Projected at 581, based on estimate
LCFF COLA ADJUSTMENT			132,675	
Transfer in from Fund 17			100,000	
TOTAL PROJECTED REVENUE	6,899,704	7,012,693	7,245,368	
EXPENSES				
1000 Certificated Salaries	2,552,144	2,552,144	2,552,144	
2000 Classified Salaries	1,106,036	1,106,036	1,106,036	
3000 Benefits	1,446,368	1,446,368	1,446,368	
4000-6000 Books, Supplies, Etc.	2,077,817	2,077,817	2,077,817	
7100-7200 Other Outgo	0	0	0	
7300-7399 Indirect Costs	(95,997)	(95,997)	(95,997)	
Sub-total Expenses	7,086,368	7,086,368	7,086,368	
7600-8900 Transfers In/Out	113,973	113,973	113,973	
8980-8999 Contributions	465,591	465,591	465,591	
TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS	7,665,932	7,665,932	7,665,932	
Adjustments to Expenses <u>2019-2020</u>				<u>2019-2020</u> Expenses PERS rate is 20.733% STRS rate is 16.70%
Eliminate Diesel Bus purchase 2019/20	0			
Adjustments to Expenses <u>2020-2021</u>				<u>2020-2021</u> Expenses PERS rate is 23.60% STRS rate is 18.10%
Step/Column Increment - 1.42% of Certificated		28,200	28,200	
Step/Column Increment - 3.97% of Classified		30,134	30,134	
Step/Column Increment -2.90% of Admin/Conf		16,782	16,782	
Increase in STRS rate 1.10%		33,366	33,366	
Increase in PERS rate 2.867%		41,473	41,473	
Retiree benefit reduction (2)		(19,233)	(19,233)	
1% Increase to BUTA Salary & Benefits		31,475	31,475	
1.5% Increase to CSEA and Confidential		26,766	26,766	
1% Increase to Management		4,700	4,700	
Reduction to expenses for Sp Ed onetime grant expenses		(81,090)	(81,090)	
Reduction to expense for Diesel Bus replacement		(185,000)	(185,000)	
Reduction for book adoption expense (100K) and 4000/5000*		(250,000)	(250,000)	
Possible contribution to pay off Lease Revenue Loan		450,000	0	
Adjustments to Expenses <u>2021-2022</u>				<u>2021-2022</u> Expenses PERS rate is 24.9% STRS rate is 17.8%
Step/Column Increment - 1.42% of Certificated			30,100	
Step/Column Increment - 3.97% of Classified			30,134	
Step/Column Increment -2.90% of Admin/Conf			12,782	
Decrease in STRS rate .30%			(9,190)	
Increase in PERS rate 1.30%			31,454	

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Retiree benefit reduction (1.5)			(10,000)
1% Increase to BUTA Salary & Benefits			31,743
1.5% Increase to CSEA and Confidential			27,170
1% Increase to Management			5,100
TOTAL PROJECTED EXPENSES	7,665,932	7,793,505	7,492,798
NET INCREASE/(DECREASE) IN FUND BALANCE	(766,228)	(780,812)	(247,430)
BEGINNING BALANCE	1,802,883	1,036,655	255,843
AUDIT ADJUSTMENTS			
PROJECTED ENDING BALANCE	1,036,655	255,843	8,413
Less: Projected Restricted Balance	0	0	0
Less: Unrealized Gains of Investments and Cash in County Treasury		0	0
PROJECTED UNRESTRICTED RESERVES	1,036,655	255,843	8,413
TOTAL RESERVES AS PERCENT OF OUTGO	13.52%	3.28%	0.11%
REQUIRED RESERVE - 4% Board Policy 8%			
8.00%	716,148	717,230	693,173
4.00%	358,074	358,615	346,587
18/19 Fund 20 Transfer In			
OTHER FUNDS USED TO MEET REQUIRED RESERVE	622,375	632,375	542,375
AMOUNT ABOVE OR (BELOW) 8% BOARD RESERVE	942,882	170,988	(142,385)

POTENTIAL VARIABLES

- > Projected ADA could be up or down from estimates
- > COLA could be higher or lower
- > Special education billback could vary from current annual estimate
- > Workers' Compensation premiums have been decreasing
- > Health Care Reform Implementation 2015
- > Unpredictable increases in gas/electric/fuel bills
- > PERS & STRS Increases

8% Board Requirement

Meets State requirement of 4%

Fund 17 Reserve percent

6.95%

7.05%

6.26%

19/20 Fund 20 Balance \$518,912

* Reduction to PA expense for bleachers

Bus Expense Included in 19/20

Biggs Unified School District

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	<u>2019-2020 Budget</u>	<u>2019-2020 Estimate</u>	<u>2020-2021 Estimate</u>	<u>2019-2020 Income</u>
INCOME				
8000 Revenue Limit Sources	-	-	-	
8100-8299 Federal Revenues	563,825	563,825	563,825	
8300-8500 Other State Revenues	524,920	524,920	524,920	
8600-8700 Other Local Revenues	83,121	83,121	83,121	
REVENUE BEFORE ADJUSTMENTS	1,171,866	1,171,866	1,171,866	
Adjustments to Income <u>2019-2020</u>				
Adjustments to Income <u>2019-2020</u>				<u>2019-2020 Income</u>
Increased Contribution		0	0	
Reduction to Title I and Title II		0	0	
Increase in REAP from Title II loss		0	0	
Adjustments to Income <u>2020-2021</u>				<u>2020-2021 Income</u>
TOTAL PROJECTED REVENUE	1,171,866	1,171,866	1,171,866	
EXPENSES				
1000 - Certificated Salaries	452,926	452,926	452,926	
2000 - Classified Salaries	310,399	310,399	310,399	
3000 - Benefits	522,162	522,162	522,162	
4000-6000 Books, Supplies, Etc.	221,933	221,933	221,933	
7100-7200, 7400-7499 Other Outgo	164,018	164,018	164,018	
7300-7399 Indirect Costs	80,077	80,077	80,077	
Sub-total Expenses	1,751,515	1,751,515	1,751,515	
7600-8900 Transfers In/Out	0	0	0	
8980-8999 Contributions	465,591	465,591	465,591	
TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS	1,285,924	1,285,924	1,285,924	
Adjustments to Expenses <u>2019-2020</u>				
Adjustments to Expenses <u>2019-2020</u>				<u>2019-2020 Expenses</u>
Step/Column Increment - 3.0% of Certificated		0	0	Step and column are in Unrestricted
Step/Column Increment - 5.0% of Classified		0	0	
Reduce expenses in 4's and 5's from carryover revenue		(114,058)	(114,058)	
Adjustments to Expenses <u>2020-2021</u>				<u>2020-2021 Expenses</u>
Step/Column Increment - 3.0% of Certificated			0	Step and column are in Unrestricted
Step/Column Increment - 5.0% of Classified			0	
TOTAL PROJECTED EXPENSES	1,285,924	1,171,866	1,171,866	
NET INCREASE/(DECREASE) IN FUND BALANCE	(114,058)	0	0	POTENTIAL VARIABLES
BEGINNING BALANCE (Prop 39, MTSS)	114,058	0	0	> Projected ADA could be up or down from estimates
PROJECTED ENDING BALANCE Prop 39	0	0	0	> COLA could be higher or lower
Less: Projected Restricted Balance	0	0	0	> Special education billback could vary from current annual estimate
Less: Unrealized Gains of Investments and Cash in County Treasury		0	0	> Workers' Compensation premiums have been decreasing
PROJECTED UNRESTRICTED RESERVES	0	0	0	> Health Care Reform Implementation 2015
TOTAL RESERVES AS PERCENT OF OUTGO	0.00%	0.00%	0.00%	> GAP funding and NSS uncertain beyond 16/17
				> PERS & STRS Increases

**BIGGS UNIFIED SCHOOL DISTRICT
2019/2020 FIRST INTERIM BUDGET
UNRESTRICTED GENERAL FUND**

Below are revenue and expense projections for the 19/20 First Interim Budget Unrestricted General Fund as reported in SACS, MYP and adopted on December 11, 2019 with narratives for changes.

REVENUES

- 19/20 First Interim Budget projected Ending Fund Balance MYP **\$1,036,655**
- 18/19 Unaudited Actuals Ending Balance **\$1,802,883**

❖ *Estimated change in fund balance from 18/19 to 19/20*
-\$766,288

- **First Interim Budget**

	<u>18/19 OR</u>	<u>19/20 1ST Int Bud</u>
✓ LCFF Sources 8000	\$6,198,791	6,092,838
✓ Federal Revenues 8100-8200	\$ 0	0
✓ Other State Revenue 8300-8500	\$ 619,074	592,913
✓ Other Local Revenue 8600-8700	\$ 213,953	213,953
TOTAL UNRESTRICTED	\$7,031,818	6,899,704

❖ *1st Interim Change from 19/20 OR Budget*

-132,114

-105,953 LCFF, -26,161 Other State

EXPENDITURES

- **Original Budget**

	<u>18/19 OR</u>	<u>19/20 1ST Int Bud</u>
✓ Certificated Salaries	\$2,460,079	2,552,144
✓ Classified Salaries	\$1,111,344	1,106,036
✓ Benefits	\$1,390,321	1,446,368
✓ Books &Supplies 4000-6000	\$1,759,890	2,077,817
✓ Other Outgo 7100-7200	0	0
✓ Indirect/Direct Support 7300-7399	(\$ -94,906)	(-95,977)
✓		
SUBTOTAL EXPENSES	\$6,626,728	7,086,368
✓ Transfers In/Out	\$ 113,973	113,973
✓ Contributions	\$ 484,318	465,591
TOTAL EXPENSES	<u>\$7,225,019</u>	<u>7,665,932</u>

- ❖ *1st Interim Change from 19/20 OR Budget*

+440,913	
<i>Increase in salaries and benefits from Step/Column and Salary increases</i>	86,757
<i>Increase in benefits is from PERS & STRS Statutory for increases</i>	56,047
<i>Increase in books/supplies from Bus, Insurance, PIA fees</i>	316,836
<i>Decrease to contributions for Special Ed</i>	-18,727

- **MYP Assumptions**

19/20 Adjustments to Income:

- - None

19/20 Adjustments to Expenses:

- - None

20/21 Adjustments to Income:

- + \$194,079
LCFF COLA adjustment 3.00%
- - \$81,090
Onetime Sp Ed Preschool Grant

20/21 Adjustments to Expenses:

- **+\$75,116**
Estimated increase for step and column (Certificated, Classified, Conf/Admin)
- **+\$33,366**
Increased contribution for STRS 1.10%
- **+\$41,473**
Increased contribution for PERS 2.867%
- **-\$19,233 (2)**
Retiree benefits savings
- **+\$62,941**
Salary & Benefit Increases for 20/21
- **-\$81,090**
Reduction to onetime expenses
- **-\$185,000**
Reduction for bus expense
- **-\$250,000**
Reduction to 4000-6000 objects (books, PIA fees, and cameras)
- **+\$450,000**
Payment for Lease Revenue Loan

21/22 Adjustments to Income:

- **+\$194,079**
LCFF COLA adjustment 3.00% (20/21)
- **-\$81,090**
Onetime Sp Ed Preschool Grant
- **+\$132,675**
LCFF COLA adjustment 2.80%

21/22 Adjustments to Expenses:

- **+\$148,132 (2 YEARS)**
Estimated increase for step and column (Certificated, Classified, Conf/Admin)

- **+\$33,366**
Increased contribution for STRS 1.10% (20/21)

- **+\$41,473**
Increased contribution for PERS 2.867% (20/21)

- **-\$19,233 (4) (20/21)**
Retiree benefits savings

- **+\$62,941**
Salary & Benefit Increases for 20/21

- **-\$81,090**
Reduction to onetime expenses (20/21)

- **-\$185,000**
Reduction for bus expense (20/21)

- **-\$250,000**
Reduction to 4000-6000 objects (books, PIA fees, and cameras) (20/21)

- **-\$9,190**
Decreased contribution for STRS 0.30%

- **+\$31,454**
Increased contribution for PERS 1.30%

- **-\$10,000**
Retiree benefits savings (1.5)

- **+\$64,013**
Salary & Benefit Increases for 21/22

LCFF Calculator Universal Assumptions				
Biggs Unified (61408) - BUSD FIRST INTER				
Summary of Funding				
	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%
Base Grant	4,830,589	4,919,142	5,066,860	5,208,546
Grade Span Adjustment	145,733	149,051	153,515	157,795
Supplemental Grant	632,853	638,360	662,171	669,743
Concentration Grant	226,090	214,930	233,016	212,153
Add-ons	171,355	171,355	171,355	171,355
Total Target	6,006,620	6,092,838	6,286,917	6,419,592
Transition Components:				
Target	\$ 6,006,620	\$ 6,092,838	\$ 6,286,917	\$ 6,419,592
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	5,788,019	5,934,108	5,850,807	5,850,807
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	218,601	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 6,006,620	\$ 6,092,838	\$ 6,286,917	\$ 6,419,592
Components of LCFF By Object Code				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 2,641,144	\$ 2,575,079	\$ 2,804,849	\$ 2,937,524
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	1,103,269	1,087,712	1,052,021	1,052,021
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	2,277,943	2,445,783	2,445,783	2,445,783
8096 - In-Lieu of Property Taxes	(15,736)	(15,736)	(15,736)	(15,736)
<i>Property Taxes net of in-lieu</i>	<i>2,262,207</i>	<i>2,430,047</i>	<i>2,430,047</i>	<i>2,430,047</i>
TOTAL FUNDING	\$ 6,006,620	\$ 6,092,838	\$ 6,286,917	\$ 6,419,592
<i>Basic Aid Status</i>				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 6,006,620	\$ 6,092,838	\$ 6,286,917	\$ 6,419,592
EPA Details				
% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	\$ 1,103,269	\$ 1,087,712	\$ 1,052,021	\$ 1,052,021
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	1,103,688	1,087,712	1,052,021	1,052,021
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	3,260	(419)	0	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions				
Biggs Unified (61408) - BUSD FIRST INTER				
Summary of Student Population				
	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	624	605	605	605
COE Enrollment	-	-	-	-
<i>Total Enrollment</i>	<i>624</i>	<i>605</i>	<i>605</i>	<i>605</i>
Unduplicated Pupil Count	412	381	381	381
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>412</i>	<i>381</i>	<i>381</i>	<i>381</i>
Rolling %, Supplemental Grant	64.1700%	63.5600%	64.0100%	62.9800%
Rolling %, Concentration Grant	64.1700%	63.5600%	64.0100%	62.9800%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	187.80	186.08	186.08	186.08
Grades 4-6	115.10	105.89	105.89	105.89
Grades 7-8	79.97	82.01	82.01	82.01
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	382.87	373.98	373.98	373.98
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	203.87	203.87	203.87	203.87
Total Necessary Small School ADA	203.87	203.87	203.87	203.87
Total Funded ADA	586.74	577.85	577.85	577.85
ACTUAL ADA (Current Year Only)				
Grades TK-3	186.08	186.08	186.08	186.08
Grades 4-6	105.89	105.89	105.89	105.89
Grades 7-8	82.01	82.01	82.01	82.01
Grades 9-12	203.87	203.87	203.87	203.87
Total Actual ADA	577.85	577.85	577.85	577.85
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>8.89</i>	<i>-</i>	<i>-</i>	<i>-</i>
LCAP Percentage to Increase or Improve				
Services				
	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concent \$	858,943	\$ 853,290	\$ 895,187	\$ 881,896
Current year Percentage to Increase or Improve Sc	17.26%	16.84%	17.15%	16.43%

District: Biggs Unified School District
 Projected Cash Flow Report
 Year: 2019/20
 Budget Used: 2019/20 First Interim Budget

12/7/2019

	Object	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL	VARIANCE
A. BEGINNING CASH	9110	\$2,139,064	\$2,512,970	\$2,288,052	\$2,386,790	\$1,799,166	\$1,024,888	\$2,051,194	\$1,914,380	\$1,542,426	\$1,234,733	\$1,890,378	\$1,492,270	\$0	CHECKS
B. REVENUES															
PY Adjust	8019		0												
Property Tax	8020-8079	0	0	0	0	0	1,222,892	0	0	0	1,222,892	0	0	2,445,783	
State Aid LCFF	8010-8019	560,221	420,621	420,621	(2)	0	0	213,463	192,943	192,943	192,943	192,943	188,383	2,575,079	
EPA	8012	0	0	283,884	0	0	283,884	0	0	257,206	0	0	262,737	1,087,712	
Federal Revenues	8100-8299	9,992	0	51,168	45,062	8,794	19,613	130,165	16,278	127,130	0	132,024	23,600	563,825	
Other State Revenues	8300-8599	(8,164)	31,265	52,406	0	37,090	80,136	173,807	81,963	0	57,862	231,684	379,784	1,117,833	
Other Local Revenues	8600-8799	(10,773)	4,659	1,955	24,865	1,775	1,750	79,720	62,624	1,750	64,374	64,374	0	297,074	
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0	
In Lieu	8096	1,161	(2,105)	(1,888)	0	(1,888)	(1,888)	(1,888)	(1,888)	(1,300)	(1,300)	(1,300)	(1,452)	(15,736)	
TOTAL REVENUES		552,437	454,440	808,146	69,925	45,771	1,606,387	595,267	351,920	577,729	1,536,770	619,725	853,052	8,071,570	0
C. EXPENSES															
Salaries	1000-2999	89,108	388,821	398,801	401,343	428,024	360,522	375,542	368,523	423,138	427,560	412,969	347,156	4,421,506	
Employee Benefits	3000-3999	48,836	161,125	160,185	162,402	162,402	162,402	192,402	168,185	185,042	174,609	182,286	208,656	1,968,530	
Supplies and Services	4000-5999	141,379	96,100	123,896	84,637	216,734	57,157	72,563	146,832	112,702	141,519	137,596	177,616	1,508,731	
Capital Outlays	6000-6599	0	11,301	0	10,036	12,890	0	78,117	30,563	158,324	131,468	234,770	123,549	791,019	
Other Outgo	7000-7499	(100,792)	22,011	26,527	0	0	0	13,457	9,771	6,216	5,970	50,212	130,646	164,018	
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	113,973	113,973	
All Other Financing Expense	7630-7699	0	0	0	0	0	0	0	0	0	0	0	(15,920)	(15,920)	
TOTAL EXPENSES		178,531	679,358	709,408	658,418	820,049	580,081	732,081	723,874	885,422	881,125	1,017,833	1,085,675	8,951,856	0
D. NET CHANGE (=B-C)		373,906	(224,918)	98,738	(588,493)	(774,278)	1,026,306	(136,814)	(371,954)	(307,693)	655,645	(398,108)	(232,623)	(880,286)	0
E. ENDING CASH (=A+D)		\$2,512,970	\$2,288,052	\$2,386,790	\$1,799,166	\$1,024,888	\$2,051,194	\$1,914,380	\$1,542,426	\$1,234,733	\$1,890,378	\$1,492,270	\$1,259,647		0

Actual to date

Fund 17 \$ 622,375
 Est. 6/30/20