



COLUSA UNIFIED SCHOOL DISTRICT

FIRST INTERIM REPORT

FISCAL YEAR
2019.2020

COLUSA UNIFIED SCHOOL DISTRICT

FIRST INTERIM REPORT 2019-2020

FINANCIAL STATEMENT NOTES

REPORTING FORMAT

The California Education Code (Ed Code) requires school district governing boards to approve and certify four financial reports each year. Three of these reports: First Interim (covering July 1 through October 31) Second Interim (covering July 1 through January 31) and Unaudited Actuals (covering July 1 through June 30) must be prepared using the Standardized Account Code Structure (SACS) software developed by the California Department of Education. The fourth report is the audited financial statements prepared by an independent audit firm in accordance with Generally Accepted Accounting Principles (GAAP). Based on the information presented, the Board must make one of three certifications:

- **Positive Certification:** This means the District can reasonably expect to meet its obligations for the current year and subsequent two years.
- **Qualified Certification:** This means the District may not be able to meet its obligations for the current year and subsequent two years.
- **Negative Certification:** This means the District is in danger of not meeting its obligations for the current year and subsequent two years.

The format for the First Interim Report meets the Ed Code requirements. The report includes documents for each “fund” of the district showing revenues and expenditures. The first pages of the fund documents identify revenues and expenditures at a summary level of information followed by additional documents that disclose the details behind the revenues and expenditures. The First Interim Report also meets the criteria for a Positive Certification.

CHANGES IN THE STATE BUDGET SINCE ADOPTION

The Legislature has been active with many new laws affecting district budgets. Major legislation passed in these areas: school start time, vaccinations, charter schools, school bonds, and increased liability exposure to sexual assault and molestation claims. Many of the new laws will require LEAs to analyze and evaluate the financial impact to each school district.

Governor Gavin Newsom signed the AB 48 into law allowing the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 to appear on the March 2020 ballot. If approved by voters, the following facilities funds would be available to Preschool through Grade 12:

- \$5.2 billion for modernization.
- \$2.8 billion for new construction.
- \$500 million each for career technical education and for charter schools.

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is very complex. The primary cause for this complexity is the state's commitment to ensuring all LEAs are funded at no less than they received in 2012-13. This is simple in concept and extremely complex in application.

For the Colusa Unified School District, several of the variables in the formula, although calculated, do not apply. For example, the LCFF has an Economic Recovery Target, a Hold Harmless calculation, and a Necessary Small School calculation that do not apply. However, several aspects of the formula have a significant impact on determining the District's funding level. The most significant of these are noted in the paragraphs below.

The LCFF Calculator is designed to calculate LCFF revenue projections for 2019-2020, 2020-2021, and 2021-2022. It provides input fields to incorporate year-to-year changes in COLA, average daily attendance (ADA), property taxes, unduplicated counts and gap funding. The calculator also incorporates the minimum state aid calculations of the LCFF.

Full implementation of the LCFF was obtained last year; two years earlier than the anticipated 2020-21 implementation. While the economy has improved quickly over the last several years, both the Governor and the Department of Finance (DOF) continue to remind educational entities that an economic downturn is inevitable and would negatively affect school funding.

Grade Span Adjustment (GSA): The base grant for the TK-3 grade span increases by 10.4% for maintaining class size ratios at 24:1, or a locally bargained alternative ratio, at full implementation of the LCFF. To receive these funds districts must maintain enrollment at all school sites at an average of no more than 24 students per class at full implementation of LCFF. The current locally bargained ratios are 24:1 (TK – 3).

Districts that fail to meet the above requirements at each school site will lose 100% of this additional funding in that fiscal year. If a district's LCFF gap funding is negative or zero, the district must maintain the same class enrollment for each school site in the 2014-15 year, unless there is a collectively bargained alternative ratio.

Cost of Living Adjustment (COLA): The difference between a districts' starting point, its LCFF target (gap) and the state's LCFF gap percentage funding were the drivers of funding for all districts until full implementation. Under the LCFF at full implementation, the COLA is the driving factor as it is applied to the entitlement targets. The FCMAT LCFF Calculator will yield specific projected dollars and percentage funding increases for individual districts and charter schools.

Districts whose current funding exceeds their LCFF target amount (hold harmless / minimum state aid) will not receive an increase attributed to the COLA percentage. Annual COLAs are applied to LCFF target amounts. The DOF published the 2019-2020 COLA as 3.26%, 2020-2021 as 1.79% (estimated), and 2021-2022 as 2.80% (estimated).

Supplemental and Concentration Grants: Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the District's unduplicated count of pupils who are eligible for free and reduced price meals, homeless, or who are classified as English Learners, or as Foster Youth.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in TK-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage.

If the District's unduplicated pupil count percentage exceeds 55% then the District will receive a concentration grant. The concentration grant is equal to 50% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the TK-3 and 9-12 grade span adjustments. For the Colusa Unified School District, its 73.42% unduplicated percentage would generate a concentration grant for 18.42% of its ADA.

The application of the variables that impact the District's LCFF target are shown below in Chart #1 – LCFF Target Calculation. The LCFF Target for fiscal 2019-2020 is \$15,729,226.

Note: The District has growth in enrollment of 37 students. For ADA purposes, an assumption of 100% growth with a 95.75% ratio is applied. This calculation results in a cumulative ADA of 1469.48, which is included in the First Interim report.

CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation		3.260%
				73.42%	73.42%	2019-20
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	436.62	7,702	801	1,249	783	4,599,664
Grades 4-6	337.99	7,818		1,148	720	3,273,782
Grades 7-8	245.44	8,050		1,182	741	2,447,888
Grades 9-12	449.43	9,329	243	1,406	882	5,329,850
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,469.48	12,173,777	458,945	1,854,988	1,163,474	15,651,184
Targeted Instructional Improvement Block Grant						72,847
Home-to-School Transportation						45,195
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						15,769,226
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE

Chart #1 – LCFF Target Calculation

For fiscal 2019-2020, the LCFF Entitlement is estimated to be \$15,769,226 as shown below in Chart #2 – LCFF Entitlement Calculation. This is an estimated increase of \$960,409 (6.49%) over the fiscal 2018-2019 funding level.

CALCULATE LCFF PHASE-IN ENTITLEMENT				2019-20
LOCAL CONTROL FUNDING FORMULA TARGET				15,769,226
LOCAL CONTROL FUNDING FORMULA FLOOR				15,199,592
LCFF Need (LCFF Target less LCFF Floor, if positive)				-
Current Year Gap Funding	100.00%			-
ECONOMIC RECOVERY PAYMENT				-
Miscellaneous Adjustments				-
LCFF Entitlement before Minimum State Aid provision				15,769,226
CALCULATE STATE AID				
Transition Entitlement				15,769,226
Local Revenue (including RDA)				(3,864,043)
Gross State Aid				11,905,183
LCFF Phase-In Entitlement				15,769,226
CHANGE OVER PRIOR YEAR	6.49%	960,409		
LCFF Entitlement PER ADA				10,731
PER ADA CHANGE OVER PRIOR YEAR	3.45%	358		
BASIC AID STATUS (school districts only)				Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES				
		Increase		2019-20
State Aid	6.69%	747,010		11,905,183
Property Taxes net of in-lieu	5.85%	213,399		3,864,043
Charter in-Lieu Taxes	0.00%	-		
LCFF pre COE, Choice, Supp	6.49%	960,409		15,769,226

Chart #2 – LCFF Entitlement Calculation

FEDERAL FUNDING

In regards to funds received from the Federal Government, the following multiyear assumptions are assumed:

- **2019-2020:** Congress will determine actual funding when it returns for the post-election session in December and January; assuming they pass legislation other than a short-term appropriations bill. Current assumption is revenue growth will be flat.
- **2020-2021:** Assumption is that funding will be flat.
- **2021-2022:** Assumption is that funding will be flat.

CASH MANAGEMENT

The State Controller's Office has posted estimated payment dates for K-12 principal apportionments, lottery apportionments, and Prop. 30 Education Protection Account (EPA) apportionments through December 2019. The table below illustrates state apportionments for November and December 2018.

Months	Principal Apportionment	Proposition 30 EPA	Lottery
November 2019	11/25/2019		
December 2019	12/27/2019	12/24/2019	12/30/2018

CDE provides a monthly update of estimated cash flow for state and federal categorical programs that can be downloaded from the following webpage:

<http://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>

The schedule provides cash flow estimates for the following programs: Mandate Block Grant, all Title programs, Lottery, Special Education, CalWorks, and the Education Protection Account (Prop 30).

CATEGORICAL FUNDING ROLLED INTO THE LCFF

The enacted State Budget eliminates most state categorical program funding, except for a few programs funded outside the LCFF. The State Budget maintained funding for programs that impact the District such as the After School Education & Safety Program (ASES), Early Childhood Education Program, Partnership Academies, Special Education, and State Preschool. However, there are programs that were previously a part of the Tier III Flexibility program that are now permanently a part of the LCFF with program requirements intact. Some of the programs are:

Williams Act: Funding is absorbed by the LCFF but the requirements are still in place. It is expected that LCFF funds will be used to meet the requirements.

Deferred Maintenance: While funding for deferred maintenance is part of the base in the LCFF, the responsibility for maintaining district facilities becomes part of a district's Local Control Accountability Plan (LCAP). The 3% contribution requirement to Routine Repair and Maintenance that had been waived in years past has been reinstated. Williams Act facility requirements continue.

Economic Impact Aid (EIA) Funding: EIA is now one of the categorical programs included in the LCFF formula. Carryover funds from EIA entitlements for 2012-13 and any previous fiscal years were completely expended under the former EIA restrictions. The District continues to track EIA related expenditures in a locally defined resource and are identified in the LCAP as part of the Supplemental and Concentration expenditures.

Lottery: Lottery funding is calculated in the same manner as prior years. The CDE estimates the lottery will provide \$207 per ADA (\$153 per ADA in unrestricted lottery revenues and \$54 per ADA in Prop. 20 revenues) for 2019-2020. These rates calculate to funding of \$291,108 (\$215,477 unrestricted / \$75,631 restricted).

Mandated Costs: The proposed budget increases the Mandate Block Grant (MBG) allocation by \$243,173,000 to reflect an increase in the participation of the MBG. Districts opting to accept the MBG will receive \$32.18 per ADA for students in grades TK-8, and \$61.94 per ADA for students in grades 9-12. Opting into the MBG program for fiscal 2019-2020 is expected to generate additional revenues of \$59,266. As with prior mandate reimbursement, there are no conditions on how these dollars are spent but there is a strong recommendation that they be spent to support Common Core and professional development.

Routine Restricted Maintenance (RRM): The attempt to permanently repeal the RRM 3% contribution requirement that was in the last year's May Revision did not make it into the final budget. In addition, the passage of Proposition 51, LEAs flexibility to reduce the contribution to 1% (or 0% if in compliance with Williams) is repealed; the 3% contribution requirement is in effect for 2019-2020. The District currently has a contribution rate of 3%.

ENDING FUND BALANCE

The projected ending fund balance for fiscal 2019-2020 for the Unrestricted and Restricted general fund is as follows:

Ending Fund Balance	\$ 2,369,068	\$ 129,611
Components of Ending Fund Balance		
Economic Uncertainty Reserve	885,969	-
Stores / Cash	30,350	-
Prepaid Expense	-	-
Legally Restricted	-	129,611
Set Aside for Technology	737,270	-
Set Aside for Vehicles	353,744	-
Set Aside for Curriculum	361,735	-
Unassigned/Unappropriated	\$ -	\$ -

When compared to the Adopted Budget, the projected ending fund balance for the Unrestricted general fund has increased by 173,338 while the ending fund balance for the Restricted general fund flat; a combined net increase to the ending fund balance of \$173,338. This is attributable to several 2019-2020 revenue calculation adjustments as well as expenses not anticipated at the time of budget development. While most have net to zero, the addition of the Preschoolers with Disabilities funding (\$153,169) and an Innovative Literacy grant (\$20,000) create the fund balance increase.

MULTI-YEAR PROJECTIONS

As the LCFF and the LCAP continue to evolve, the impact to the District remains unique and budget guidance continues to be situational as one-size solutions never fit all situations; there are several calculations that determine the amount a district will receive in a given year under the LCFF. The core components of this formula are the calculation of each district's Floor, Minimum State Aid (commonly referred to as "hold harmless"), and LCFF Target.

Regardless, the basics of fiscal solvency remain the same. Budgets and multi-year projections (MYPs) will continue to be prepared with the same acute awareness of the district's tolerance for risk, trend analysis, structural deficits, cash position, status of labor negotiations, student enrollment, and reserve levels.

As the District incorporates full implementation of the LCFF into the MYP, a unique set of financial risk factors combined with overarching risk factors such as uncertainty over the state's economic forecast will have to be considered. All of these risk factors are critically important in determining reserve levels and contingency planning. In July, the Department of Finance (DOF) updated its estimates for LCFF gap funding for 2019-20 and beyond at 100%.

Although full implementation of the LCFF is welcome, it does bring another unique variable to the MYP; funding increases will be tied to COLA only. For the District, estimated increases in 2020-2021, 2021-2022 are \$321,112 and \$438,336 respectively as shown below in Chart #3 – MYP LCFF Entitlement Calculation.

CALCULATE LCFF PHASE-IN ENTITLEMENT					
			2020-21		
			2021-22		
LOCAL CONTROL FUNDING FORMULA TARGET			16,090,338		16,528,674
LOCAL CONTROL FUNDING FORMULA FLOOR			15,264,891		15,264,891
LCFF Need (LCFF Target less LCFF Floor, if positive)			-		-
Current Year Gap Funding	100.00%		-	100.00%	-
ECONOMIC RECOVERY PAYMENT			-		-
Miscellaneous Adjustments			-		-
LCFF Entitlement before Minimum State Aid provision			16,090,338		16,528,674
CALCULATE STATE AID					
Transition Entitlement			16,090,338		16,528,674
Local Revenue (including RDA)			(3,864,043)		(3,864,043)
Gross State Aid			12,226,295		12,664,631
LCFF Phase-In Entitlement			16,090,338		16,528,674
CHANGE OVER PRIOR YEAR	2.04%	321,112		2.72%	438,336

Chart #3 – MYP LCFF Entitlement Calculation

As the level of funding begins to taper off, the disproportion between the rate of increase for revenues versus the rate of increase in expenses is clear. Although the MYP shows projected year #1 and projected year #2 as being structurally balanced, there are no funds reserved for salary and benefit increases. See Chart #4 – First Interim MYP.

The MYP is overall conservative in nature and this current iteration is a "worst-case scenario" to allow any risk(s) to be highlighted. The 2019-2020 budget will continue to be evaluated and

recommended changes will be presented to the Board of Education at the time of the Second Interim Report.

	First Interim 2019.20			Year 1 - Projected 2020.21			Year 2 - Projected 2021.22		
REVENUES	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
LCFF Sources	15,769,226	-	15,769,226	16,090,338	-	16,090,338	16,528,674	-	16,528,674
Federal Revenues	-	339,131	339,131	-	339,131	339,131	-	339,131	339,131
Other State Revenues	427,912	1,383,018	1,810,930	282,403	1,407,774	1,690,177	290,310	1,447,192	1,737,502
Other Local Revenues	145,750	29,875	175,625	145,750	29,875	175,625	145,750	29,875	175,625
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	16,342,888	1,752,024	18,094,912	16,518,491	1,776,780	18,295,271	16,964,734	1,816,198	18,780,932
EXPENDITURES									
Certificated Salaries									
Base Salaries	6,757,262	125,949	6,883,211	6,757,262	125,949	6,883,211	6,858,621	127,838	6,986,459
Step and Column				101,359	1,889	103,248	102,879	1,918	104,797
Cost of Living				-	-	-	-	-	-
Other Adjustments (STRS)				84,905	1,583	86,488	19,650	366	20,016
Total Certificated Salaries	6,757,262	125,949	6,883,211	6,858,621	127,838	6,986,459	6,961,500	129,756	7,091,256
Classified Salaries									
Base Salaries	1,917,946	526,807	2,444,753	1,917,946	526,807	2,444,753	1,946,714	534,708	2,481,422
Step and Column				28,768	7,901	36,669	29,201	8,021	37,222
Cost of Living				-	-	-	-	-	-
Other Adjustments (PERS)				58,545	16,081	74,626	28,597	7,855	36,452
Total Classified Salaries	1,917,946	526,807	2,444,753	1,946,714	534,708	2,481,422	1,975,915	542,729	2,518,644
Employee Benefits	3,293,575	841,597	4,135,172	3,437,025	859,260	4,296,285	3,485,272	867,481	4,352,754
Books and Supplies	763,003	332,306	1,095,309	778,263	338,952	1,117,215	793,828	345,731	1,139,559
Services, Other Operating Exp	1,424,468	130,947	1,555,415	1,452,957	133,566	1,586,523	1,482,016	136,237	1,618,253
Capital Outlay	143,000	252,076	395,076	145,860	257,118	402,978	148,777	262,260	411,037
Other Outgo	20,000	1,354,290	1,374,290	20,400	1,381,376	1,401,776	20,808	1,409,004	1,429,812
Direct Support / Indirect Cost	(102,612)	102,612	-	(104,664)	104,664	-	(106,757)	106,757	-
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers Out	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000
Future TFs / Shifts / Deducts	-	-	-	-	-	-	-	-	-
Contributions	1,914,560	(1,914,560)	-	1,952,851	(1,952,851)	-	1,991,908	(1,991,908)	-
TOTAL EXPENDITURES	16,151,202	1,752,024	17,903,226	16,508,027	1,784,631	18,292,658	16,773,267	1,808,047	18,581,315
NET INCREASE (DECREASE) IN FUND BALANCE	191,686	-	191,686	10,464	(7,851)	2,613	191,467	8,150	199,617

Chart #4 – First Interim MYP

RESERVES AND RESERVE CAP

The District's oversight agent, the Colusa County Office of Education, continues to reinforce the need for reserves over the minimum reserve requirements. The experience of the latest recession has clearly demonstrated the minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than one month of payroll for many districts. As such, the Board of Education and the Administration have established a minimum fund balance reserve of 5%, or \$885,969.

The adequacy of a reserve level should be assessed based on the LEA's own specific circumstances, and numerous models are available for consideration. Examples include:

- The Government Finance Officers Association recommends reserves equal to two months of average general fund operating expenditures, or about 17%.
- Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserves by comparing them to statewide averages, which have hovered around 15% for California unified school districts in recent years.
- The Fiscal Crisis and Management Assistance Team emphasizes the need to assess not only fund balance but also actual cash on hand.

There is a variety of benefits to the District for maintaining higher than minimum reserves including but not limited to:

- Financial flexibility to absorb unanticipated expenditures without disruption to programs.
- Protection against exposure to significant one-time outlays (disasters, lawsuits, etc.).
- Protection against the volatility of state revenues.
- Protection against the volatility of property tax revenues for basic aid districts.
- Cash management / avoiding the cost of borrowing cash.
- Protection against declining enrollment.
- Protection against the expiration of parcel taxes.
- Protection to cover increases in fixed and statutory costs.
- Financial flexibility to shift resources as priorities set through the LCAP process change.
- Planning for major projects such as information technology upgrades or deferred maintenance.

However, of all the reasons for carrying higher than minimum reserves, protecting against state revenue volatility is one of the most compelling. This was especially true during LCFF implementation because gap percentage funding is correlated with Proposition 98 growth. By providing a buffer from volatile state revenues, maintaining higher than minimum reserves creates stability to maintain instructional services and programs. In addition, prudent reserves afford districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption to student programs and employees.

The district reserve cap, Education Code (EC) Section 42127.01, is not active for fiscal year 2019-2020.

CONCLUSION

Overall, the District's fiscal position is stable. The current interim report has adjusted revenues and expenses within the budget, but further evaluation will continue and be part of the Second Interim Report. A new Governor has taken office and it is clear that although education is important, expansion of the LCFF base is not a top priority. The District should remain cautious regarding priority commitments to the LCFF and discretionary funding.

The Legislative Analyst's Office reported its State Fiscal Health Index, which is designed to track the strength of economic conditions relevant to the state's fiscal health. The most recent four months have been in decline. While a four-month trend is not enough to draw firm conclusions, each additional month of decline in the index increases the risk that an economic slowdown is on the horizon.

As we begin to plan the new three-year Local Control Accountability Plan (LCAP), there is opportunity to re-evaluate spending priorities to address student achievement. Prioritization of spending may be challenging within a fiscally restrained environment. The Governor is to reveal any adjustments to his priorities with the 2020-2021 Budget Proposal due in January. In the interim, we must continue to be prudent in the development of the Local Control Accountability Plan, which will continue to guide the spending habits of the District for the near future.

GENERAL FUND

2019-20 First Interim
General Fund
Unrestricted (Resources 0000-1999)
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	15,349,343.00	15,349,343.00	6,080,985.00	15,769,226.00	419,883.00	2.7%
2) Federal Revenue		8100-8299	0.00	0.00	27,009.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	274,743.00	274,743.00	4,183.20	427,912.00	153,169.00	55.7%
4) Other Local Revenue		8600-8799	145,750.00	145,750.00	125,704.42	145,750.00	0.00	0.0%
5) TOTAL, REVENUES			15,769,836.00	15,769,836.00	6,237,881.62	16,342,888.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,757,262.00	6,757,262.00	2,026,042.46	6,757,262.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,917,946.00	1,917,946.00	603,873.10	1,917,946.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,293,575.00	3,293,575.00	979,863.49	3,293,575.00	0.00	0.0%
4) Books and Supplies		4000-4999	645,085.00	645,085.00	335,999.38	763,003.00	(117,918.00)	-18.3%
5) Services and Other Operating Expenditures		5000-5999	1,137,598.00	1,137,598.00	584,670.34	1,424,468.00	(286,870.00)	-25.2%
6) Capital Outlay		6000-6999	154,000.00	154,000.00	134,238.84	143,000.00	11,000.00	7.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	20,000.00	(20,000.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(102,612.00)	(102,612.00)	0.00	(102,612.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			13,802,854.00	13,802,854.00	4,664,687.61	14,216,642.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,966,982.00	1,966,982.00	1,573,194.01	2,126,246.00		
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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,900,486.00)	(1,900,486.00)	0.00	(1,914,560.00)	(14,074.00)	0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,920,486.00)	(1,920,486.00)	0.00	(1,934,560.00)		

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)			46,496.00	46,496.00	1,573,194.01	191,686.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,720,506.00	1,720,506.00		2,177,383.00	456,877.00	26.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,720,506.00	1,720,506.00		2,177,383.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,720,506.00	1,720,506.00		2,177,383.00		
2) Ending Balance, June 30 (E + F1e)			1,767,002.00	1,767,002.00		2,369,069.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,350.00	30,350.00		30,350.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	872,077.00	872,077.00		1,452,750.00		
Set Aside for Technology	0000	9760	421,320.00					
Set Aside for Vehicles	0000	9760	202,150.00					
Set Aside for Curriculum	0000	9760	95,589.00					
Set Aside for Curriculum	1100	9760	153,018.00					
Set Aside for Technology	0000	9760		421,320.00				
Set Aide for Vehicles	0000	9760		202,150.00				
Set Aside for Curriculum	0000	9760		95,589.00				
Set Aside for Curriculum	1100	9760		153,018.00				
Set Aside for Technology	0000	9760				737,270.00		
Set Aside for Vehicles	0000	9760				353,744.00		
Set Aside for Curriculum	0000	9760				201,311.00		
Set Aside for Curriculum	1100	9760				160,425.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	864,575.00	864,575.00		885,969.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,406,201.00	9,406,201.00	5,451,248.00	9,524,147.00	117,946.00	1.3%
Education Protection Account State Aid - Current Year		8012	2,292,498.00	2,292,498.00	629,737.00	2,381,036.00	88,538.00	3.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,298,270.00	3,298,270.00	0.00	3,482,146.00	183,876.00	5.6%
Unsecured Roll Taxes		8042	296,763.00	296,763.00	0.00	334,605.00	37,842.00	12.8%
Prior Years' Taxes		8043	6,915.00	6,915.00	0.00	0.00	(6,915.00)	-100.0%
Supplemental Taxes		8044	54,561.00	54,561.00	0.00	55,072.00	511.00	0.9%
Education Revenue Augmentation Fund (ERAF)		8045	(28,672.00)	(28,672.00)	0.00	(30,225.00)	(1,553.00)	5.4%
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	22,807.00	22,807.00	0.00	22,445.00	(362.00)	-1.6%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			15,349,343.00	15,349,343.00	6,080,985.00	15,769,226.00	419,883.00	2.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,349,343.00	15,349,343.00	6,080,985.00	15,769,226.00	419,883.00	2.7%
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	27,009.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	27,009.00	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	59,266.00	59,266.00	0.00	59,266.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	215,477.00	215,477.00	4,183.20	215,477.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	153,169.00	153,169.00	New
TOTAL, OTHER STATE REVENUE			274,743.00	274,743.00	4,183.20	427,912.00	153,169.00	55.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	16,195.84	25,000.00	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	115,750.00	115,750.00	109,508.58	115,750.00	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			145,750.00	145,750.00	125,704.42	145,750.00	0.00	0.0%
TOTAL, REVENUES			15,769,836.00	15,769,836.00	6,237,881.62	16,342,888.00	573,052.00	3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	5,675,212.00	5,675,212.00	1,747,505.33	5,675,212.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	281,143.00	281,143.00	57,563.95	281,143.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	727,199.00	727,199.00	202,430.65	727,199.00	0.00	0.0%
Other Certificated Salaries		1900	73,708.00	73,708.00	18,542.53	73,708.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,757,262.00	6,757,262.00	2,026,042.46	6,757,262.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	269,338.00	269,338.00	77,179.22	269,338.00	0.00	0.0%
Classified Support Salaries		2200	730,302.00	730,302.00	254,707.42	730,302.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	220,951.00	220,951.00	73,921.48	220,951.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	557,666.00	557,666.00	170,425.97	557,666.00	0.00	0.0%
Other Classified Salaries		2900	139,689.00	139,689.00	27,639.01	139,689.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,917,946.00	1,917,946.00	603,873.10	1,917,946.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,264,084.00	1,264,084.00	318,051.08	1,264,084.00	0.00	0.0%
PERS		3201-3202	340,598.00	340,598.00	103,156.38	340,598.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	219,567.00	219,567.00	70,106.39	219,567.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,148,372.00	1,148,372.00	344,359.56	1,148,372.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,947.00	3,947.00	1,216.72	3,947.00	0.00	0.0%
Workers' Compensation		3601-3602	195,791.00	195,791.00	60,512.19	195,791.00	0.00	0.0%
OPEB, Allocated		3701-3702	100,000.00	100,000.00	78,117.48	100,000.00	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	21,216.00	21,216.00	4,343.69	21,216.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,293,575.00	3,293,575.00	979,863.49	3,293,575.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	105,335.00	105,335.00	128,556.99	115,672.00	(10,337.00)	-9.8%
Books and Other Reference Materials		4200	30,139.00	30,139.00	8,136.38	30,139.00	0.00	0.0%
Materials and Supplies		4300	326,671.00	326,671.00	132,001.34	440,452.00	(113,781.00)	-34.8%
Noncapitalized Equipment		4400	182,940.00	182,940.00	67,304.67	176,740.00	6,200.00	3.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			645,085.00	645,085.00	335,999.38	763,003.00	(117,918.00)	-18.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	91,024.00	91,024.00	17,967.29	93,524.00	(2,500.00)	-2.7%
Dues and Memberships		5300	0.00	0.00	1,035.00	0.00	0.00	0.0%
Insurance		5400-5450	208,000.00	208,000.00	189,747.60	246,804.00	(38,804.00)	-18.7%
Operations and Housekeeping Services		5500	486,500.00	486,500.00	139,942.09	486,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	62,500.00	62,500.00	33,548.18	84,500.00	(22,000.00)	-35.2%
Transfers of Direct Costs		5710	(103,676.00)	(103,676.00)	(2,445.89)	(28,045.00)	(75,631.00)	72.9%
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	333,650.00	333,650.00	171,452.11	481,585.00	(147,935.00)	-44.3%
Communications		5900	59,600.00	59,600.00	33,423.96	59,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,137,598.00	1,137,598.00	584,670.34	1,424,468.00	(286,870.00)	-25.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	(14,707.07)	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	154,000.00	154,000.00	148,945.91	143,000.00	11,000.00	7.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			154,000.00	154,000.00	134,238.84	143,000.00	11,000.00	7.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	20,000.00	(20,000.00)	New
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	20,000.00	(20,000.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(102,612.00)	(102,612.00)	0.00	(102,612.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(102,612.00)	(102,612.00)	0.00	(102,612.00)	0.00	0.0%
TOTAL, EXPENDITURES			13,802,854.00	13,802,854.00	4,664,687.61	14,216,642.00	(413,788.00)	-3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	20,000.00	20,000.00	0.00	20,000.00	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			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,900,486.00)	(1,900,486.00)	0.00	(1,914,560.00)	(14,074.00)	0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,900,486.00)	(1,900,486.00)	0.00	(1,914,560.00)	(14,074.00)	0.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,920,486.00)	(1,920,486.00)	0.00	(1,934,560.00)	(14,074.00)	0.7%

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	346,205.00	346,205.00	53,767.56	339,131.00	(7,074.00)	-2.0%
3) Other State Revenue		8300-8599	1,212,089.00	1,212,089.00	349,215.78	1,383,018.00	170,929.00	14.1%
4) Other Local Revenue		8600-8799	9,875.00	9,875.00	0.00	29,875.00	20,000.00	202.5%
5) TOTAL, REVENUES			1,568,169.00	1,568,169.00	402,983.34	1,752,024.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	125,949.00	125,949.00	97,212.69	125,949.00	0.00	0.0%
2) Classified Salaries		2000-2999	526,807.00	526,807.00	169,621.84	526,807.00	0.00	0.0%
3) Employee Benefits		3000-3999	693,612.00	693,612.00	82,638.43	841,597.00	(147,985.00)	-21.3%
4) Books and Supplies		4000-4999	255,275.00	255,275.00	130,235.55	332,306.00	(77,031.00)	-30.2%
5) Services and Other Operating Expenditures		5000-5999	158,034.00	158,034.00	127,903.82	130,947.00	27,087.00	17.1%
6) Capital Outlay		6000-6999	252,076.00	252,076.00	51,521.11	252,076.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,354,290.00	1,354,290.00	476,155.00	1,354,290.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	102,612.00	102,612.00	0.00	102,612.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,468,655.00	3,468,655.00	1,135,288.44	3,666,584.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,900,486.00)	(1,900,486.00)	(732,305.10)	(1,914,560.00)		
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	1,900,486.00	1,900,486.00	0.00	1,914,560.00	14,074.00	0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,900,486.00	1,900,486.00	0.00	1,914,560.00		

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)			0.00	0.00	(732,305.10)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,973.00	11,973.00		129,611.00	117,638.00	982.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,973.00	11,973.00		129,611.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,973.00	11,973.00		129,611.00		
2) Ending Balance, June 30 (E + F1e)			11,973.00	11,973.00		129,611.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,973.00	11,973.00		129,611.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	215,000.00	215,000.00	24,554.00	215,000.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	33,500.00	33,500.00	6,903.00	33,500.00	0.00	0.0%

CUSD 2019.20 FI #22

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	2,580.00	2,580.00	0.00	2,580.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	54,675.00	54,675.00	11,814.00	47,257.00	(7,418.00)	-13.6%
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	31,950.00	31,950.00	10,496.56	31,950.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	8,500.00	8,500.00	0.00	8,844.00	344.00	4.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			346,205.00	346,205.00	53,767.56	339,131.00	(7,074.00)	-2.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	75,631.00	75,631.00	7,827.15	75,631.00	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	273,225.00	273,225.00	0.00	296,169.00	22,944.00	8.4%
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	344,837.00	344,837.00	341,388.63	344,837.00	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	518,396.00	518,396.00	0.00	666,381.00	147,985.00	28.5%
TOTAL, OTHER STATE REVENUE			1,212,089.00	1,212,089.00	349,215.78	1,383,018.00	170,929.00	14.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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	9,875.00	9,875.00	0.00	9,875.00	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	20,000.00	20,000.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,875.00	9,875.00	0.00	29,875.00	20,000.00	202.5%
TOTAL, REVENUES			1,568,169.00	1,568,169.00	402,983.34	1,752,024.00	183,855.00	11.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	125,949.00	125,949.00	97,212.69	125,949.00	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			125,949.00	125,949.00	97,212.69	125,949.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	271,975.00	271,975.00	87,969.31	271,975.00	0.00	0.0%
Classified Support Salaries		2200	138,133.00	138,133.00	46,044.08	138,133.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	116,699.00	116,699.00	35,608.45	116,699.00	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			526,807.00	526,807.00	169,621.84	526,807.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	445,678.00	445,678.00	13,899.98	593,663.00	(147,985.00)	-33.2%
PERS		3201-3202	94,646.00	94,646.00	29,150.79	94,646.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	39,853.00	39,853.00	13,701.31	39,853.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	97,404.00	97,404.00	19,379.26	97,404.00	0.00	0.0%
Unemployment Insurance		3501-3502	303.00	303.00	127.26	303.00	0.00	0.0%
Workers' Compensation		3601-3602	14,449.00	14,449.00	6,118.19	14,449.00	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	1,279.00	1,279.00	261.64	1,279.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			693,612.00	693,612.00	82,638.43	841,597.00	(147,985.00)	-21.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	75,631.00	75,631.00	(75,631.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	20,000.00	(20,000.00)	New
Materials and Supplies		4300	255,275.00	255,275.00	54,604.55	236,675.00	18,600.00	7.3%
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			255,275.00	255,275.00	130,235.55	332,306.00	(77,031.00)	-30.2%
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	34,925.00	34,925.00	12,416.46	49,369.00	(14,444.00)	-41.4%
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	8,699.90	34,100.00	(34,100.00)	New
Transfers of Direct Costs		5710	103,676.00	103,676.00	2,445.89	28,045.00	75,631.00	72.9%
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	19,433.00	19,433.00	104,341.57	19,433.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			158,034.00	158,034.00	127,903.82	130,947.00	27,087.00	17.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	220,000.00	220,000.00	15,575.00	220,000.00	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	32,076.00	32,076.00	35,946.11	32,076.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			252,076.00	252,076.00	51,521.11	252,076.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,354,290.00	1,354,290.00	476,155.00	1,354,290.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,354,290.00	1,354,290.00	476,155.00	1,354,290.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	102,612.00	102,612.00	0.00	102,612.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			102,612.00	102,612.00	0.00	102,612.00	0.00	0.0%
TOTAL, EXPENDITURES			3,468,655.00	3,468,655.00	1,135,288.44	3,666,584.00	(197,929.00)	-5.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,900,486.00	1,900,486.00	0.00	1,914,560.00	14,074.00	0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,900,486.00	1,900,486.00	0.00	1,914,560.00	14,074.00	0.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,900,486.00	1,900,486.00	0.00	1,914,560.00	(14,074.00)	0.7%

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	15,349,343.00	15,349,343.00	6,080,985.00	15,769,226.00	419,883.00	2.7%
2) Federal Revenue		8100-8299	346,205.00	346,205.00	80,776.56	339,131.00	(7,074.00)	-2.0%
3) Other State Revenue		8300-8599	1,486,832.00	1,486,832.00	353,398.98	1,810,930.00	324,098.00	21.8%
4) Other Local Revenue		8600-8799	155,625.00	155,625.00	125,704.42	175,625.00	20,000.00	12.9%
5) TOTAL, REVENUES			17,338,005.00	17,338,005.00	6,640,864.96	18,094,912.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,883,211.00	6,883,211.00	2,123,255.15	6,883,211.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,444,753.00	2,444,753.00	773,494.94	2,444,753.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,987,187.00	3,987,187.00	1,062,501.92	4,135,172.00	(147,985.00)	-3.7%
4) Books and Supplies		4000-4999	900,360.00	900,360.00	466,234.93	1,095,309.00	(194,949.00)	-21.7%
5) Services and Other Operating Expenditures		5000-5999	1,295,632.00	1,295,632.00	712,574.16	1,555,415.00	(259,783.00)	-20.1%
6) Capital Outlay		6000-6999	406,076.00	406,076.00	185,759.95	395,076.00	11,000.00	2.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,354,290.00	1,354,290.00	476,155.00	1,374,290.00	(20,000.00)	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,271,509.00	17,271,509.00	5,799,976.05	17,883,226.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			66,496.00	66,496.00	840,888.91	211,686.00		
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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,000.00)	(20,000.00)	0.00	(20,000.00)		

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)			46,496.00	46,496.00	840,888.91	191,686.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,732,479.00	1,732,479.00		2,306,994.00	574,515.00	33.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,732,479.00	1,732,479.00		2,306,994.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,732,479.00	1,732,479.00		2,306,994.00		
2) Ending Balance, June 30 (E + F1e)			1,778,975.00	1,778,975.00		2,498,680.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,350.00	30,350.00		30,350.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,973.00	11,973.00		129,611.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	872,077.00	872,077.00		1,452,750.00		
Set Aside for Technology	0000	9760	421,320.00					
Set Aside for Vehicles	0000	9760	202,150.00					
Set Aside for Curriculum	0000	9760	95,589.00					
Set Aside for Curriculum	1100	9760	153,018.00					
Set Aside for Technology	0000	9760		421,320.00				
Set Aide for Vehicles	0000	9760		202,150.00				
Set Aside for Curriculum	0000	9760		95,589.00				
Set Aside for Curriculum	1100	9760		153,018.00				
Set Aside for Technology	0000	9760				737,270.00		
Set Aside for Vehicles	0000	9760				353,744.00		
Set Aside for Curriculum	0000	9760				201,311.00		
Set Aside for Curriculum	1100	9760				160,425.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	864,575.00	864,575.00		885,969.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,406,201.00	9,406,201.00	5,451,248.00	9,524,147.00	117,946.00	1.3%
Education Protection Account State Aid - Current Year		8012	2,292,498.00	2,292,498.00	629,737.00	2,381,036.00	88,538.00	3.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,298,270.00	3,298,270.00	0.00	3,482,146.00	183,876.00	5.6%
Unsecured Roll Taxes		8042	296,763.00	296,763.00	0.00	334,605.00	37,842.00	12.8%
Prior Years' Taxes		8043	6,915.00	6,915.00	0.00	0.00	(6,915.00)	-100.0%
Supplemental Taxes		8044	54,561.00	54,561.00	0.00	55,072.00	511.00	0.9%
Education Revenue Augmentation Fund (ERAF)		8045	(28,672.00)	(28,672.00)	0.00	(30,225.00)	(1,553.00)	5.4%
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	22,807.00	22,807.00	0.00	22,445.00	(362.00)	-1.6%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			15,349,343.00	15,349,343.00	6,080,985.00	15,769,226.00	419,883.00	2.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,349,343.00	15,349,343.00	6,080,985.00	15,769,226.00	419,883.00	2.7%
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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	215,000.00	215,000.00	24,554.00	215,000.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	33,500.00	33,500.00	6,903.00	33,500.00	0.00	0.0%

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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)
Title III, Part A, Immigrant Student Program	4201	8290	2,580.00	2,580.00	0.00	2,580.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	54,675.00	54,675.00	11,814.00	47,257.00	(7,418.00)	-13.6%
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	31,950.00	31,950.00	10,496.56	31,950.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	8,500.00	8,500.00	0.00	8,844.00	344.00	4.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	27,009.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			346,205.00	346,205.00	80,776.56	339,131.00	(7,074.00)	-2.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	59,266.00	59,266.00	0.00	59,266.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	291,108.00	291,108.00	12,010.35	291,108.00	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	273,225.00	273,225.00	0.00	296,169.00	22,944.00	8.4%
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	344,837.00	344,837.00	341,388.63	344,837.00	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	518,396.00	518,396.00	0.00	819,550.00	301,154.00	58.1%
TOTAL, OTHER STATE REVENUE			1,486,832.00	1,486,832.00	353,398.98	1,810,930.00	324,098.00	21.8%

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)
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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	16,195.84	25,000.00	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	9,875.00	9,875.00	0.00	9,875.00	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	115,750.00	115,750.00	109,508.58	135,750.00	20,000.00	17.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			155,625.00	155,625.00	125,704.42	175,625.00	20,000.00	12.9%
TOTAL, REVENUES			17,338,005.00	17,338,005.00	6,640,864.96	18,094,912.00	756,907.00	4.4%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,801,161.00	5,801,161.00	1,844,718.02	5,801,161.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	281,143.00	281,143.00	57,563.95	281,143.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	727,199.00	727,199.00	202,430.65	727,199.00	0.00	0.0%
Other Certificated Salaries		1900	73,708.00	73,708.00	18,542.53	73,708.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,883,211.00	6,883,211.00	2,123,255.15	6,883,211.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	541,313.00	541,313.00	165,148.53	541,313.00	0.00	0.0%
Classified Support Salaries		2200	868,435.00	868,435.00	300,751.50	868,435.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	337,650.00	337,650.00	109,529.93	337,650.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	557,666.00	557,666.00	170,425.97	557,666.00	0.00	0.0%
Other Classified Salaries		2900	139,689.00	139,689.00	27,639.01	139,689.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,444,753.00	2,444,753.00	773,494.94	2,444,753.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,709,762.00	1,709,762.00	331,951.06	1,857,747.00	(147,985.00)	-8.7%
PERS		3201-3202	435,244.00	435,244.00	132,307.17	435,244.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	259,420.00	259,420.00	83,807.70	259,420.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,245,776.00	1,245,776.00	363,738.82	1,245,776.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,250.00	4,250.00	1,343.98	4,250.00	0.00	0.0%
Workers' Compensation		3601-3602	210,240.00	210,240.00	66,630.38	210,240.00	0.00	0.0%
OPEB, Allocated		3701-3702	100,000.00	100,000.00	78,117.48	100,000.00	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	22,495.00	22,495.00	4,605.33	22,495.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,987,187.00	3,987,187.00	1,062,501.92	4,135,172.00	(147,985.00)	-3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	105,335.00	105,335.00	204,187.99	191,303.00	(85,968.00)	-81.6%
Books and Other Reference Materials		4200	30,139.00	30,139.00	8,136.38	50,139.00	(20,000.00)	-66.4%
Materials and Supplies		4300	581,946.00	581,946.00	186,605.89	677,127.00	(95,181.00)	-16.4%
Noncapitalized Equipment		4400	182,940.00	182,940.00	67,304.67	176,740.00	6,200.00	3.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			900,360.00	900,360.00	466,234.93	1,095,309.00	(194,949.00)	-21.7%
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	125,949.00	125,949.00	30,383.75	142,893.00	(16,944.00)	-13.5%
Dues and Memberships		5300	0.00	0.00	1,035.00	0.00	0.00	0.0%
Insurance		5400-5450	208,000.00	208,000.00	189,747.60	246,804.00	(38,804.00)	-18.7%
Operations and Housekeeping Services		5500	486,500.00	486,500.00	139,942.09	486,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	62,500.00	62,500.00	42,248.08	118,600.00	(56,100.00)	-89.8%
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	353,083.00	353,083.00	275,793.68	501,018.00	(147,935.00)	-41.9%
Communications		5900	59,600.00	59,600.00	33,423.96	59,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,295,632.00	1,295,632.00	712,574.16	1,555,415.00	(259,783.00)	-20.1%

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)
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	220,000.00	220,000.00	867.93	220,000.00	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	186,076.00	186,076.00	184,892.02	175,076.00	11,000.00	5.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			406,076.00	406,076.00	185,759.95	395,076.00	11,000.00	2.7%
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	1,354,290.00	1,354,290.00	476,155.00	1,374,290.00	(20,000.00)	-1.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,354,290.00	1,354,290.00	476,155.00	1,374,290.00	(20,000.00)	-1.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,271,509.00	17,271,509.00	5,799,976.05	17,883,226.00	(611,717.00)	-3.5%

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	20,000.00	20,000.00	0.00	20,000.00	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			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%

Resource	Description	2019-20
		Projected Year Totals
7311	Classified School Employee Professional De	9,336.00
7510	Low-Performing Students Block Grant	97,903.00
9010	Other Restricted Local	22,372.00
Total, Restricted Balance		129,611.00

OTHER FUNDS

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	630,000.00	630,000.00	0.00	630,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	73,000.00	73,000.00	0.00	73,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	96,000.00	96,000.00	24,407.06	96,000.00	0.00	0.0%
5) TOTAL, REVENUES			799,000.00	799,000.00	24,407.06	799,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	286,123.00	286,123.00	86,569.11	286,123.00	0.00	0.0%
3) Employee Benefits		3000-3999	140,716.00	140,716.00	42,364.85	140,716.00	0.00	0.0%
4) Books and Supplies		4000-4999	334,472.00	334,472.00	81,764.91	334,472.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,317.00	20,317.00	21,684.36	20,317.00	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			781,628.00	781,628.00	232,383.23	781,628.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,372.00	17,372.00	(207,976.17)	17,372.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,000.00	20,000.00	0.00	20,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,372.00	37,372.00	(207,976.17)	37,372.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	76,453.00	76,453.00		202,547.00	126,094.00	164.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,453.00	76,453.00		202,547.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,453.00	76,453.00		202,547.00		
2) Ending Balance, June 30 (E + F1e)			113,825.00	113,825.00		239,919.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	113,825.00	113,825.00		239,919.00		
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								
Child Nutrition Programs		8220	630,000.00	630,000.00	0.00	630,000.00	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			630,000.00	630,000.00	0.00	630,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	73,000.00	73,000.00	0.00	73,000.00	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			73,000.00	73,000.00	0.00	73,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Food Service Sales		8634	94,000.00	94,000.00	23,286.30	94,000.00	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	1,120.76	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			96,000.00	96,000.00	24,407.06	96,000.00	0.00	0.0%
TOTAL, REVENUES			799,000.00	799,000.00	24,407.06	799,000.00		

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 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	213,663.00	213,663.00	62,457.62	213,663.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	72,460.00	72,460.00	24,111.49	72,460.00	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			286,123.00	286,123.00	86,569.11	286,123.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	52,469.00	52,469.00	15,533.57	52,469.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	20,106.00	20,106.00	5,999.91	20,106.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	60,954.00	60,954.00	18,715.43	60,954.00	0.00	0.0%
Unemployment Insurance		3501-3502	132.00	132.00	39.18	132.00	0.00	0.0%
Workers' Compensation		3601-3602	6,581.00	6,581.00	1,981.96	6,581.00	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	474.00	474.00	94.80	474.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			140,716.00	140,716.00	42,364.85	140,716.00	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	22,825.00	22,825.00	6,863.04	22,825.00	0.00	0.0%
Noncapitalized Equipment		4400	13,390.00	13,390.00	0.00	13,390.00	0.00	0.0%
Food		4700	298,257.00	298,257.00	74,901.87	298,257.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			334,472.00	334,472.00	81,764.91	334,472.00	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	2,000.00	2,000.00	6.26	2,000.00	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	9,650.00	9,650.00	6,901.09	9,650.00	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	8,667.00	8,667.00	14,777.01	8,667.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,317.00	20,317.00	21,684.36	20,317.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			781,628.00	781,628.00	232,383.23	781,628.00		

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	20,000.00	20,000.00	0.00	20,000.00	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			20,000.00	20,000.00	0.00	20,000.00	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)			20,000.00	20,000.00	0.00	20,000.00		

Resource	Description	2019/20
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	239,919.00
Total, Restricted Balance		239,919.00

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	70,000.00	70,000.00	30,226.78	70,000.00	0.00	0.0%
5) TOTAL, REVENUES			70,000.00	70,000.00	30,226.78	70,000.00		
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	13,856.15	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	130,000.00	130,000.00	12,954.50	130,000.00	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			130,000.00	130,000.00	26,810.65	130,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,000.00)	(60,000.00)	3,416.13	(60,000.00)		
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)			(60,000.00)	(60,000.00)	3,416.13	(60,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	445,069.00	445,069.00		517,120.00	72,051.00	16.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			445,069.00	445,069.00		517,120.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			445,069.00	445,069.00		517,120.00		
2) Ending Balance, June 30 (E + F1e)			385,069.00	385,069.00		457,120.00		
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	385,069.00	385,069.00		457,120.00		
Future Facility Projects	0000	9760	385,069.00					
Future Facility Projects	0000	9760		385,069.00				
Future Facility Projects	0000	9760				457,120.00		
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	5,000.00	5,000.00	3,957.76	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	65,000.00	65,000.00	26,269.02	65,000.00	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			70,000.00	70,000.00	30,226.78	70,000.00	0.00	0.0%
TOTAL, REVENUES			70,000.00	70,000.00	30,226.78	70,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	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	13,856.15	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	13,856.15	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	130,000.00	130,000.00	12,954.50	130,000.00	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			130,000.00	130,000.00	12,954.50	130,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			130,000.00	130,000.00	26,810.65	130,000.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
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	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	406,500.00	406,500.00	3,425.34	406,500.00	0.00	0.0%
5) TOTAL, REVENUES			410,000.00	410,000.00	3,425.34	410,000.00		
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	410,000.00	410,000.00	103,325.00	410,000.00	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			410,000.00	410,000.00	103,325.00	410,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(99,899.66)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(99,899.66)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	449,491.00	449,491.00		454,655.00	5,164.00	1.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			449,491.00	449,491.00		454,655.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			449,491.00	449,491.00		454,655.00		
2) Ending Balance, June 30 (E + F1e)			449,491.00	449,491.00		454,655.00		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	449,491.00	449,491.00		454,655.00		
Bond Debt Service	0000	9760	449,491.00					
Bond Debt Service	0000	9760		449,491.00				
Bond Debt Service	0000	9760				454,655.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	403,000.00	403,000.00	0.00	403,000.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	500.00	500.00	0.00	500.00	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%
Interest		8660	3,000.00	3,000.00	3,425.34	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			406,500.00	406,500.00	3,425.34	406,500.00	0.00	0.0%
TOTAL, REVENUES			410,000.00	410,000.00	3,425.34	410,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	410,000.00	410,000.00	0.00	410,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	103,325.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			410,000.00	410,000.00	103,325.00	410,000.00	0.00	0.0%
TOTAL, EXPENDITURES			410,000.00	410,000.00	103,325.00	410,000.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

SUPPLEMENTAL SCHEDULES

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

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 16, 2019

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

____ QUALIFIED CERTIFICATION

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

____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Scott A. Lantsberger

Telephone: 530.458.7791

Title: Chief Business Official

E-mail: slantsberger@colusa.k12.ca.us

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		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	
S8	Labor Agreement Budget Revisions	• 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	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)	1,421.14	1,421.14	1,462.09	1,462.09	40.95	3%
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)	1,421.14	1,421.14	1,462.09	1,462.09	40.95	3%
5. District Funded County Program ADA						
a. County Community Schools	2.37	0.00	3.21	3.21	3.21	0%
b. Special Education-Special Day Class	4.20	0.00	3.24	3.24	3.24	0%
c. Special Education-NPS/LCI	0.00	0.00	0.94	0.94	0.94	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)	6.57	0.00	7.39	7.39	7.39	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,427.71	1,421.14	1,469.48	1,469.48	48.34	3%
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%

Colusa Unified (61598) - 2019.20 First Interim						
LOCAL CONTROL FUNDING FORMULA						2019-20
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation		3.260%
				73.42% 73.42%		2019-20
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	436.62	7,702	801	1,249	783	4,599,664
Grades 4-6	337.99	7,818		1,148	720	3,273,782
Grades 7-8	245.44	8,050		1,182	741	2,447,888
Grades 9-12	449.43	9,329	243	1,406	882	5,329,850
Subtract NSS	-	-	-			-
NSS Allowance	-	-	-			-
TOTAL BASE	1,469.48	12,173,777	458,945	1,854,988	1,163,474	15,651,184
Targeted Instructional Improvement Block Grant						72,847
Home-to-School Transportation						45,195
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						15,769,226
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE
ECONOMIC RECOVERY TARGET PAYMENT						100% -
CALCULATE LCFF FLOOR						
				12-13 Rate	19-20 ADA	
Current year Funded ADA times Base per ADA				5,573.96	1,469.48	8,190,823
Current year Funded ADA times Other RL per ADA				47.53	1,469.48	69,844
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,491,489
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 3,707.05	1,469.48	5,447,436
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						15,199,592
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2019-20
LOCAL CONTROL FUNDING FORMULA TARGET						15,769,226
LOCAL CONTROL FUNDING FORMULA FLOOR						15,199,592
LCFF Need (LCFF Target less LCFF Floor, if positive)						-
Current Year Gap Funding					100.00%	-
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						15,769,226
CALCULATE STATE AID						
Transition Entitlement						15,769,226
Local Revenue (including RDA)						(3,864,043)
Gross State Aid						11,905,183
CALCULATE MINIMUM STATE AID						
			12-13 Rate	19-20 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,621.49	1,469.48		8,260,667
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(3,864,043)
Subtotal State Aid for Historical RL/Charter General BG						4,396,624
Categorical funding from 2012-13						1,491,489
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						5,888,113
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						11,905,183
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement						15,769,226
CHANGE OVER PRIOR YEAR			6.49%	960,409		
LCFF Entitlement PER ADA						10,731
PER ADA CHANGE OVER PRIOR YEAR			3.45%	358		
BASIC AID STATUS (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2019-20
State Aid			6.69%	747,010		11,905,183
Property Taxes net of in-lieu			5.85%	213,399		3,864,043
Charter in-Lieu Taxes			0.00%	-		-
LCFF pre COE, Choice, Supp			6.49%	960,409		15,769,226

Colusa Unified School District
Multiyear Projection Assumptions Summary
2019.2020 First Interim
December 16, 2019

Fiscal 2019.2020

Revenues: Overall revenues for fiscal 2019.2020 increase by 4.18% to \$18,094,912. The increase includes the inclusion of one funding for students with disabilities of \$153,169. In addition, the projection assumes 100% of projected ADA (which is flat) will materialize.

Expenditures: Overall expenditures are projected to increase by 3.42% to \$17,883,266. The expenditure increase is attributable primarily to balancing of position control and other budget adjustment not captured during budget development.

Fiscal 2020.2021

Revenues: State revenues projected at 100% of the LCFF with a projected COLA of 1.79%. This results in a projected increase in revenue of \$321,112. Other state revenue received COLA for a net increase in revenue of \$7,660 but are offset by the reduction of one-time funding of \$153,169. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2021. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 1.5%2% for both unrestricted and restricted expenditures. Contributions to CalSTRS and CalPERS increase by \$161,114. All other expenses assume an inflationary factor of 2.0%.

Fiscal 2021.2022

Revenues: State revenues projected at 100% of the LCFF projected COLA, or 2.80%. This results in a projected increase in funding of \$438,336. Overall revenue is projected to increase by \$485,661. Enrollment projections remain conservative and continue to assume no growth in enrollment or attendance. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 1.5% for both unrestricted and restricted expenditures plus an increase to CalSTRS and CalPERS of \$56,468. All other expenses assume an inflationary factor of 2.0% with the exception of Capital Outlay (0% growth).

Colusa Unified School District
2019.20 1st Interim - Multi Year Projection

First Interim 2019.20			Year 1 - Projected 2020.21			Year 2 - Projected 2021.22		
Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A. REVENUES								
LCFF Sources	-	15,769,226	16,090,338	-	16,090,338	16,528,674	-	16,528,674
Federal Revenues	339,131	339,131	-	339,131	339,131	-	339,131	339,131
Other State Revenues	1,383,018	1,810,930	282,403	1,407,774	1,690,177	290,310	1,447,192	1,737,502
Other Local Revenues	29,875	175,625	145,750	29,875	175,625	145,750	29,875	175,625
Other Sources	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,752,024	18,094,912	16,518,491	1,776,780	18,295,271	16,964,734	1,816,198	18,780,932
B. EXPENDITURES								
Certificated Salaries								
Base Salaries	125,949	6,883,211	6,757,262	125,949	6,883,211	6,858,621	127,838	6,986,459
Step and Column			101,359	1,889	103,248	102,879	1,918	104,797
Cost of Living			-	-	-	-	-	-
Other Adjustments (STRS)	Not included in total		84,905	1,583	86,488	19,650	366	20,016
Total Certificated Salaries	125,949	6,883,211	6,858,621	127,838	6,986,459	6,961,500	129,756	7,091,256
Classified Salaries								
Base Salaries	526,807	2,444,753	1,917,946	526,807	2,444,753	1,946,714	534,708	2,481,422
Step and Column			28,768	7,901	36,669	29,201	8,021	37,222
Cost of Living			-	-	-	-	-	-
Other Adjustments (PERS)	Not included in total		58,545	16,081	74,626	28,597	7,855	36,452
Total Classified Salaries	526,807	2,444,753	1,946,714	534,708	2,481,422	1,975,915	542,729	2,518,644
Employee Benefits	841,597	4,135,172	3,293,575	859,260	4,296,285	3,485,272	867,481	4,352,754
Books and Supplies	332,306	1,095,309	763,003	338,952	1,117,215	793,828	345,731	1,139,559
Services, Other Operating Exp	130,947	1,555,415	1,424,468	133,566	1,586,523	1,482,016	136,237	1,618,253
Capital Outlay	252,076	395,076	143,000	257,118	402,978	148,777	262,260	411,037
Other Outgo	1,354,290	1,374,290	20,000	1,381,376	1,401,776	20,808	1,409,004	1,429,812
Direct Support / Indirect Cost	102,612	-	(102,612)	104,664	-	(106,757)	106,757	-
Other Financing Uses	-	-	-	-	-	-	-	-
Transfers Out	-	20,000	20,000	-	20,000	20,000	-	20,000
Future TFs / Shifts / Deducts	-	-	-	-	-	-	-	-
Contributions	(1,914,560)	-	1,914,560	(1,952,851)	-	1,991,908	(1,991,908)	-
TOTAL EXPENDITURES	1,752,024	17,903,226	16,508,027	1,784,631	18,292,658	16,773,267	1,808,047	18,581,315
C. NET INCREASE (DECREASE) IN FUND BALANCE								
	-	191,686	10,464	(7,851)	2,613	191,467	8,150	199,617
E. FUND BALANCE, RESERVES								
Beginning Balance	129,611	2,306,994	2,369,069	129,611	2,498,680	2,379,533	121,760	2,501,293
Estimated Ending Balance	129,611	2,498,680	2,379,533	121,760	2,501,293	2,570,999	129,910	2,700,910
F. COMPONENTS OF ENDING FUND BALANCE								
a) Nonspendable								
Revolving Cash			30,350			30,350		
Stores	-	-	-	-	-	-	-	-
b) Restricted	129,611		-	121,760		-	129,910	
c) Committed								
d) Assigned			1,452,750	1,434,550		1,611,584		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties (5%)			885,969	914,633	-	929,066	-	-
Unassigned/Unappropriated Amount	-	-	-	-	-	-	-	-

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	15,769,226.00	2.04%	16,090,338.00	2.72%	16,528,674.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	427,912.00	-34.00%	282,403.00	2.80%	290,310.00
4. Other Local Revenues	8600-8799	145,750.00	0.00%	145,750.00	0.00%	145,750.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,914,560.00)	2.00%	(1,952,851.00)	2.00%	(1,991,908.00)
6. Total (Sum lines A1 thru A5c)		14,428,328.00	0.95%	14,565,640.00	2.80%	14,972,826.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,757,262.00		6,858,621.00
b. Step & Column Adjustment				101,359.00		102,879.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,757,262.00	1.50%	6,858,621.00	1.50%	6,961,500.00
2. Classified Salaries						
a. Base Salaries				1,917,946.00		1,946,714.00
b. Step & Column Adjustment				28,768.00		29,201.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,917,946.00	1.50%	1,946,714.00	1.50%	1,975,915.00
3. Employee Benefits	3000-3999	3,293,575.00	4.36%	3,437,025.00	1.40%	3,485,272.00
4. Books and Supplies	4000-4999	763,003.00	2.00%	778,263.00	2.00%	793,828.00
5. Services and Other Operating Expenditures	5000-5999	1,424,468.00	2.00%	1,452,957.00	2.00%	1,482,016.00
6. Capital Outlay	6000-6999	143,000.00	2.00%	145,860.00	2.00%	148,777.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,000.00	2.00%	20,400.00	2.00%	20,808.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(102,612.00)	2.00%	(104,664.00)	2.00%	(106,757.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,236,642.00	2.24%	14,555,176.00	1.55%	14,781,359.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		191,686.00		10,464.00		191,467.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,177,383.00		2,369,069.00		2,379,533.00
2. Ending Fund Balance (Sum lines C and D1)		2,369,069.00		2,379,533.00		2,571,000.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,452,750.00		1,434,550.00		1,611,584.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	885,969.00		914,633.00		929,066.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,369,069.00		2,379,533.00		2,571,000.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	885,969.00		914,633.00		929,066.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		885,969.00		914,633.00		929,066.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	339,131.00	0.00%	339,131.00	0.00%	339,131.00
3. Other State Revenues	8300-8599	1,383,018.00	1.79%	1,407,774.00	2.80%	1,447,192.00
4. Other Local Revenues	8600-8799	29,875.00	0.00%	29,875.00	0.00%	29,875.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,914,560.00	2.00%	1,952,851.00	2.00%	1,991,908.00
6. Total (Sum lines A1 thru A5c)		3,666,584.00	1.72%	3,729,631.00	2.10%	3,808,106.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				125,949.00		127,838.00
b. Step & Column Adjustment				1,889.00		1,918.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	125,949.00	1.50%	127,838.00	1.50%	129,756.00
2. Classified Salaries						
a. Base Salaries				526,807.00		534,708.00
b. Step & Column Adjustment				7,901.00		8,021.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	526,807.00	1.50%	534,708.00	1.50%	542,729.00
3. Employee Benefits	3000-3999	841,597.00	2.10%	859,260.00	0.96%	867,481.00
4. Books and Supplies	4000-4999	332,306.00	2.00%	338,952.00	2.00%	345,731.00
5. Services and Other Operating Expenditures	5000-5999	130,947.00	2.00%	133,566.00	2.00%	136,237.00
6. Capital Outlay	6000-6999	252,076.00	2.00%	257,118.00	2.00%	262,260.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,354,290.00	2.00%	1,381,376.00	2.00%	1,409,004.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	102,612.00	2.00%	104,664.00	2.00%	106,757.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		3,666,584.00	1.93%	3,737,482.00	1.67%	3,799,955.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		(7,851.00)		8,151.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		129,611.00		129,611.00		121,760.00
2. Ending Fund Balance (Sum lines C and D1)		129,611.00		121,760.00		129,911.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	129,611.00		121,760.00		129,911.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		129,611.00		121,760.00		129,911.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	15,769,226.00	2.04%	16,090,338.00	2.72%	16,528,674.00
2. Federal Revenues	8100-8299	339,131.00	0.00%	339,131.00	0.00%	339,131.00
3. Other State Revenues	8300-8599	1,810,930.00	-6.67%	1,690,177.00	2.80%	1,737,502.00
4. Other Local Revenues	8600-8799	175,625.00	0.00%	175,625.00	0.00%	175,625.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		18,094,912.00	1.11%	18,295,271.00	2.65%	18,780,932.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,883,211.00		6,986,459.00
b. Step & Column Adjustment				103,248.00		104,797.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,883,211.00	1.50%	6,986,459.00	1.50%	7,091,256.00
2. Classified Salaries						
a. Base Salaries				2,444,753.00		2,481,422.00
b. Step & Column Adjustment				36,669.00		37,222.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,444,753.00	1.50%	2,481,422.00	1.50%	2,518,644.00
3. Employee Benefits	3000-3999	4,135,172.00	3.90%	4,296,285.00	1.31%	4,352,753.00
4. Books and Supplies	4000-4999	1,095,309.00	2.00%	1,117,215.00	2.00%	1,139,559.00
5. Services and Other Operating Expenditures	5000-5999	1,555,415.00	2.00%	1,586,523.00	2.00%	1,618,253.00
6. Capital Outlay	6000-6999	395,076.00	2.00%	402,978.00	2.00%	411,037.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,374,290.00	2.00%	1,401,776.00	2.00%	1,429,812.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		17,903,226.00	2.18%	18,292,658.00	1.58%	18,581,314.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		191,686.00		2,613.00		199,618.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,306,994.00		2,498,680.00		2,501,293.00
2. Ending Fund Balance (Sum lines C and D1)		2,498,680.00		2,501,293.00		2,700,911.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740	129,611.00		121,760.00		129,911.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,452,750.00		1,434,550.00		1,611,584.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	885,969.00		914,633.00		929,066.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,498,680.00		2,501,293.00		2,700,911.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	885,969.00		914,633.00		929,066.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		885,969.00		914,633.00		929,066.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.95%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,462.09		1,462.09		1,462.09
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		17,903,226.00		18,292,658.00		18,581,314.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		17,903,226.00		18,292,658.00		18,581,314.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		537,096.78		548,779.74		557,439.42
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		537,096.78		548,779.74		557,439.42
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			2,225,891.10	3,277,108.90	3,015,444.37	3,426,446.78	3,433,056.57	2,254,501.77	5,605,950.34	5,534,284.30
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,362,812.00	1,362,812.00	1,992,549.00	1,362,812.00	0.00	2,725,624.00	1,362,812.00	347,152.40
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	1,918,908.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	27,009.00	5,013.46	48,754.10	5,295.79	0.00	125,528.00	0.00
Other State Revenue	8300-8599		341,388.63	0.00	0.00	12,010.35	244,909.76	283,274.96	227,336.98	60,375.24
Other Local Revenue	8600-8799		0.00	9,962.00	15,716.18	100,026.24	25,991.00	10,191.63	7,524.05	520.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,704,200.63	1,399,783.00	2,013,278.64	1,523,602.69	276,196.55	4,937,998.59	1,723,201.03	408,047.64
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		77,922.01	685,196.53	675,060.70	685,075.91	678,879.89	678,000.00	678,000.00	678,000.00
Classified Salaries	2000-2999		138,247.29	215,166.65	206,617.09	213,463.91	227,851.00	225,000.00	225,000.00	212,163.00
Employee Benefits	3000-3999		113,558.52	354,919.06	293,035.51	300,988.83	325,356.90	392,473.00	392,473.00	392,473.00
Books and Supplies	4000-4999		21,712.16	197,542.55	62,946.96	184,033.26	52,095.82	82,425.00	82,425.00	82,425.00
Services	5000-5999		137,069.15	279,580.63	186,923.06	109,001.32	111,253.53	104,512.47	104,512.47	104,512.47
Capital Outlay	6000-6599		175,655.04	12,027.30	(3,265.07)	1,342.68	0.00	29,902.29	29,902.29	29,902.29
Other Outgo	7000-7499		476,155.00	0.00	0.00	0.00	0.00	0.00	299,378.33	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,140,319.17	1,744,432.72	1,421,318.25	1,493,905.91	1,395,437.14	1,512,312.76	1,811,691.09	1,499,475.76
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		5,657.30	0.00	0.00	0.00	0.00	30,350.00	0.00	0.00
Accounts Receivable	9200-9299		111,356.47	51,196.58	34,233.00	87,443.00	0.00	0.00	32,150.00	0.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	64,525.15	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	117,013.77	51,196.58	34,233.00	87,443.00	0.00	30,350.00	96,675.15
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		(370,322.57)	(31,788.61)	215,190.98	110,529.99	117,010.07	104,587.26	79,851.13	0.00
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	0.00	(57,695.86)	0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	(370,322.57)	(31,788.61)	215,190.98	59,314.21	104,587.26	79,851.13	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	487,336.34	82,985.19	(180,957.98)	(23,086.99)	(59,314.21)	(74,237.26)	16,824.02
E. NET INCREASE/DECREASE (B - C + D)			1,051,217.80	(261,664.53)	411,002.41	6,609.79	(1,178,554.80)	3,351,448.57	(71,666.04)	(1,091,428.12)
F. ENDING CASH (A + E)			3,277,108.90	3,015,444.37	3,426,446.78	3,433,056.57	2,254,501.77	5,605,950.34	5,534,284.30	4,442,856.18
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		4,442,856.18	3,396,956.70	4,054,229.45	3,088,807.14				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	347,152.47	347,152.40	347,152.40	347,152.40	0.00	0.00	11,905,183.07	11,905,183.00
Property Taxes	8020-8079	0.00	1,918,908.00	3,782.00	0.00	0.00	0.00	3,841,598.00	3,841,598.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	22,445.00	0.00	0.00	22,445.00	22,445.00
Federal Revenue	8100-8299	91,200.00	5,700.00	0.00	30,000.00	630.65	0.00	339,131.00	339,131.00
Other State Revenue	8300-8599	15,093.81	150,938.10	75,469.05	400,133.12	0.00	0.00	1,810,930.00	1,810,930.00
Other Local Revenue	8600-8799	130.00	1,300.00	650.00	3,613.00	0.90	0.00	175,625.00	175,625.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		453,576.28	2,423,998.50	427,053.45	803,343.52	631.55	0.00	18,094,912.07	18,094,912.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	678,000.00	678,000.00	571,000.00	120,471.93	(395.97)	0.00	6,883,211.00	6,883,211.00
Classified Salaries	2000-2999	212,163.00	212,163.00	212,163.00	148,000.00	(3,244.94)	0.00	2,444,753.00	2,444,753.00
Employee Benefits	3000-3999	392,473.00	392,473.00	392,473.00	392,473.00	2.18	0.00	4,135,172.00	4,135,172.00
Books and Supplies	4000-4999	82,425.00	82,425.00	82,425.00	82,425.00	3.25	0.00	1,095,309.00	1,095,309.00
Services	5000-5999	104,512.47	104,512.47	104,512.47	104,512.47	0.02	0.00	1,555,415.00	1,555,415.00
Capital Outlay	6000-6599	29,902.29	29,902.29	29,902.29	29,902.29	0.02	0.00	395,076.00	395,076.00
Other Outgo	7000-7499	0.00	299,378.33	0.00	299,378.33	0.01	0.00	1,374,290.00	1,374,290.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	20,000.00		0.00	20,000.00	20,000.00
All Other Financing Uses	7630-7699						0.00	0.00	0.00
TOTAL DISBURSEMENTS		1,499,475.76	1,798,854.09	1,392,475.76	1,197,163.02	(3,635.43)	0.00	17,903,226.00	17,903,226.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	36,007.30	
Accounts Receivable	9200-9299	0.00	32,128.34	0.00	0.00	0.00	0.00	348,507.39	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	64,525.15	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	32,128.34	0.00	0.00	0.00	0.00	449,039.84	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	225,058.25	
Due To Other Funds	9610	0.00	0.00	0.00	(20,000.00)	0.00		(20,000.00)	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	(57,695.86)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	(20,000.00)	0.00	0.00	147,362.39	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	32,128.34	0.00	20,000.00	0.00	0.00	301,677.45	
E. NET INCREASE/DECREASE (B - C + D)		(1,045,899.48)	657,272.75	(965,422.31)	(373,819.50)	4,266.98	0.00	493,363.52	191,686.00
F. ENDING CASH (A + E)		3,396,956.70	4,054,229.45	3,088,807.14	2,714,987.64				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,719,254.62	

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	1,421.14	1,462.09		
Charter School		0.00		
Total ADA	1,421.14	1,462.09	2.9%	Not Met
1st Subsequent Year (2020-21)				
District Regular	1,421.14	1,462.09		
Charter School				
Total ADA	1,421.14	1,462.09	2.9%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	1,421.14	1,462.09		
Charter School				
Total ADA	1,421.14	1,462.09	2.9%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

District experienced year-over-year enrollment growth at CBEDS of 37 or 4.66%. ADA is projected from this number based on historical averages which result in ADA growth of 40. Last year's ADA: Enrollment ratio was down compared to prior years.

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	1,490	1,527		
Charter School				
Total Enrollment	1,490	1,527	2.5%	Not Met
1st Subsequent Year (2020-21)				
District Regular	1,490	1,527		
Charter School				
Total Enrollment	1,490	1,527	2.5%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	1,490	1,527		
Charter School				
Total Enrollment	1,490	1,527	2.5%	Not 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)

District experienced year-over-year enrollment growth at CBEDS of 37 or 4.66%. ADA is projected from this number based on historical averages which result in ADA growth of 40. Last year's ADA:Enrollment ratio was down compared to prior years.

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	1,402	1,482	
Charter School			
Total ADA/Enrollment	1,402	1,482	94.6%
Second Prior Year (2017-18)			
District Regular	1,419	1,459	
Charter School			
Total ADA/Enrollment	1,419	1,459	97.3%
First Prior Year (2018-19)			
District Regular	1,421	1,490	
Charter School	0		
Total ADA/Enrollment	1,421	1,490	95.4%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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	1,462	1,527		
Charter School	0			
Total ADA/Enrollment	1,462	1,527	95.7%	Met
1st Subsequent Year (2020-21)				
District Regular		1,527		
Charter School	1,462			
Total ADA/Enrollment	1,462	1,527	95.7%	Met
2nd Subsequent Year (2021-22)				
District Regular		1,527		
Charter School	1,462			
Total ADA/Enrollment	1,462	1,527	95.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2019-20)	15,349,343.00	15,769,226.00	2.7%	Not Met
1st Subsequent Year (2020-21)	15,781,667.00	16,090,338.00	2.0%	Met
2nd Subsequent Year (2021-22)	16,219,849.00	16,528,674.00	1.9%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has 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 and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

District experienced year-over-year enrollment growth at CBEDS of 37 or 4.66%. ADA is projected from this number based on historical averages which result in ADA growth of 40. Last year's ADA:Enrollment ratio was down compared to prior years.

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)	10,360,958.51	12,227,735.27	84.7%
Second Prior Year (2017-18)	10,912,336.00	12,919,952.27	84.5%
First Prior Year (2018-19)	11,489,612.79	13,395,369.02	85.8%
Historical Average Ratio:			85.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	3.0%	3.0%	3.0%
	82.0% to 88.0%	82.0% to 88.0%	82.0% to 88.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		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)	11,968,783.00	14,216,642.00	84.2%	Met
1st Subsequent Year (2020-21)	12,242,360.00	14,535,176.00	84.2%	Met
2nd Subsequent Year (2021-22)	12,422,687.00	14,761,359.00	84.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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)	346,205.00	339,131.00	-2.0%	No
1st Subsequent Year (2020-21)	346,205.00	339,131.00	-2.0%	No
2nd Subsequent Year (2021-22)	346,205.00	339,131.00	-2.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	1,486,832.00	1,810,930.00	21.8%	Yes
1st Subsequent Year (2020-21)	1,531,437.00	1,690,177.00	10.4%	Yes
2nd Subsequent Year (2021-22)	1,574,317.00	1,737,502.00	10.4%	Yes

Explanation:
(required if Yes)

Variance in current year is \$153K of one-time SWD funding and balancing of categorical funds (ASES, CTEIG, Title, etc.). Future year has the reduction of one-time funds but the categorical balancing (\$171K) remains and is compounded by COLA of 1.79% and 2.0%

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	155,625.00	175,625.00	12.9%	Yes
1st Subsequent Year (2020-21)	155,625.00	175,625.00	12.9%	Yes
2nd Subsequent Year (2021-22)	155,625.00	175,625.00	12.9%	Yes

Explanation:
(required if Yes)

District received a literacy grant for \$20K a year for the next three years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	900,360.00	1,095,309.00	21.7%	Yes
1st Subsequent Year (2020-21)	918,368.00	1,117,215.00	21.7%	Yes
2nd Subsequent Year (2021-22)	936,736.00	1,139,559.00	21.7%	Yes

Explanation:
(required if Yes)

Textbook adoption at budget development was under-budgeted. Increase in cost was carried into the future years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	1,295,632.00	1,555,415.00	20.1%	Yes
1st Subsequent Year (2020-21)	1,321,545.00	1,586,523.00	20.1%	Yes
2nd Subsequent Year (2021-22)	1,347,976.00	1,618,253.00	20.1%	Yes

Explanation:
(required if Yes)

Professional services were underbudgeted as well as balance of categoricals to match an increase in funding. There is also an increase in OB5710 associated with the offset to the increase of the EPA based on growth in the LCFF.

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)	1,988,662.00	2,325,686.00	16.9%	Not Met
1st Subsequent Year (2020-21)	2,033,267.00	2,204,933.00	8.4%	Not Met
2nd Subsequent Year (2021-22)	2,076,147.00	2,252,258.00	8.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	2,195,992.00	2,650,724.00	20.7%	Not Met
1st Subsequent Year (2020-21)	2,239,913.00	2,703,738.00	20.7%	Not Met
2nd Subsequent Year (2021-22)	2,284,712.00	2,757,812.00	20.7%	Not 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)**Explanation:**Other State Revenue
(linked from 6A
if NOT met)**Explanation:**Other Local Revenue
(linked from 6A
if NOT met)

Variance in current year is \$153K of one-time SWD funding and balancing of categorical funds (ASES, CTEIG, Title, etc.). Future year has the reduction of one-time funds but the categorical balancing (\$171K) remains and is compounded by COLA of 1.79% and 2.0%

District received a literacy grant for \$20K a year for the next three years.

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

Textbook adoption at budget development was under-budgeted. Increase in cost was carried into the future years.

Professional services were underbudgeted as well as balance of categoricals to match an increase in funding. There is also an increase in OB5710 associated with the offset to the increase of the EPA based on growth in the LCFF.

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	518,745.27	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		518,745.27	

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

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

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

CUSD is does not participate but does make a 2% contribution to RRM in Resource 8100

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)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	191,686.00	14,236,642.00	N/A	Met
1st Subsequent Year (2020-21)	10,464.00	14,555,176.00	N/A	Met
2nd Subsequent Year (2021-22)	191,467.00	14,781,359.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2019-20)	2,498,680.00		Met
1st Subsequent Year (2020-21)	2,501,293.00		Met
2nd Subsequent Year (2021-22)	2,700,911.00		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)	2,714,987.64		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.)	1,462	1,462	1,462
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	17,903,226.00	18,292,658.00	18,581,314.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	17,903,226.00	18,292,658.00	18,581,314.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	537,096.78	548,779.74	557,439.42
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	537,096.78	548,779.74	557,439.42

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	885,969.00	914,633.00	929,066.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	885,969.00	914,633.00	929,066.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.95%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	537,096.78	548,779.74	557,439.42
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?

No

- 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?

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(1,900,486.00)	(1,914,560.00)	0.7%	14,074.00	Met
1st Subsequent Year (2020-21)	(1,938,496.00)	(1,952,851.00)	0.7%	14,355.00	Met
2nd Subsequent Year (2021-22)	(1,977,266.00)	(1,991,908.00)	0.7%	14,642.00	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)	20,000.00	20,000.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	20,000.00	20,000.00	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?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

Yes

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
1,324,934.00	1,324,934.00
0.00	0.00
1,324,934.00	1,324,934.00

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

Actuarial	Actuarial
6.30.19	6.30.19

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
100,000.00	100,000.00
115,000.00	115,000.00
136,264.00	136,264.00

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

100,000.00	100,000.00
115,000.00	115,000.00
136,264.00	136,264.00

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

100,000.00	100,000.00
115,000.00	115,000.00
136,264.00	136,264.00

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

8	8
10	10
12	12

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

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)

Budget Adoption (Form 01CS, Item S7B)	First Interim

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

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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.

Yes

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	74.0	74.0	74.0	74.0
1a. Have any salary and benefit negotiations been settled since budget adoption?				
	n/a			
	If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.			
	If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.			
	If No, complete questions 6 and 7.			
1b. Are any salary and benefit negotiations still unsettled?				
	No			
	If Yes, complete questions 6 and 7.			

Negotiations Settled Since 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

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

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

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

- 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?

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.

No

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	73.0	73.0	73.0	73.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

23,480

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
46,780	46,780	46,780
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
35,000	36,669	37,222
1.5%	1.5%	1.5%

Classified (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)
No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	13.0	13.0	13.0	13.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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.

- 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.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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