

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, 41023, and 42130)

Signed: _____ Date: _____
JPA Administrator or Designee

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

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the JPA. (Pursuant to EC sections 41023 and 42131)

Meeting Date: March 11, 2020 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA 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 JPA, I certify that based upon current projections this JPA 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 JPA, I certify that based upon current projections this JPA 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: Ron Lebs Telephone: 408-723-6419
Title: Chief Business Officer E-mail: rlebs@metroed.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	This criterion is not checked for JPAs.	n/a	
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA 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 JPA provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S9	Status of Other Funds	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		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 JPA 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?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA 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 JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA 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	
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		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
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ADDITIONAL FISCAL INDICATORS			No	Yes
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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2019-20 Original Budget	2019-20 Board Approved Operating Budget	2019-20 Actuals to Date	2019-20 Projected Totals
01I	General Fund/County School Service Fund	G	G	G	GS
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
61I	Cafeteria Enterprise Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
MYPIO	Multiyear Projections - Adult Education Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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	22,592.00	22,592.00	0.00	22,592.00	0.00	0.0%
3) Other State Revenue		8300-8599	245,000.00	245,000.00	1,374,688.27	1,619,689.00	1,374,688.00	561.1%
4) Other Local Revenue		8600-8799	12,767,820.00	12,767,820.00	7,409,469.21	12,797,033.98	29,413.98	0.2%
5) TOTAL REVENUES			13,035,212.00	13,035,212.00	8,784,157.48	14,439,314.98		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,343,427.00	3,343,427.00	1,824,642.51	3,180,521.00	182,906.00	5.5%
2) Classified Salaries		2000-2999	2,510,890.00	2,510,890.00	1,331,793.12	2,472,331.00	38,559.00	1.6%
3) Employee Benefits		3000-3999	3,595,192.00	3,595,192.00	1,608,059.87	3,122,356.00	472,836.00	13.2%
4) Books and Supplies		4000-4999	666,895.00	666,895.00	489,615.99	1,135,152.01	(469,467.01)	-70.5%
5) Services and Other Operating Expenditures		5000-5999	3,255,208.00	3,255,208.00	1,129,442.20	3,384,606.97	(129,600.97)	-4.0%
6) Capital Outlay		6000-6999	59,118.00	59,118.00	80,934.58	581,899.00	(522,783.00)	-884.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(171,956.00)	(171,956.00)	(77,890.00)	(234,102.00)	62,146.00	-36.1%
9) TOTAL EXPENDITURES			13,257,572.00	13,257,572.00	6,386,797.27	13,622,965.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(222,360.00)	(222,360.00)	2,397,360.21	816,349.00		
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	2,280,102.00	2,260,102.00	(2,260,102.00)	New
2) Other Sources/Uses								
a) Sources		8630-8979	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		8880-8899	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	(2,260,102.00)	(2,260,102.00)		

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)			(222,360.00)	(222,360.00)	137,256.21	(1,443,753.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,585,014.03	9,585,014.03		9,585,014.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,585,014.03	9,585,014.03		9,585,014.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,585,014.03	9,585,014.03		9,585,014.03		
2) Ending Balance, June 30 (E + F1e)			9,362,654.03	9,362,654.03		8,141,261.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		22,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
5% Board Reserve for Cash Flow	0000	9780	662,879.00	662,879.00				
STRS/PERS Rate Increase	0000	9780	750,000.00	750,000.00				
Deferred Maintenance	0000	9780	1,350,000.00	1,350,000.00				
Technology Refresh & Upgrades	0000	9780	550,000.00	550,000.00				
Health Care Cost Increases	0000	9780	600,000.00	600,000.00				
Furniture, Equipment & Vehicle Replacement	0000	9780	750,000.00	750,000.00				
OPEB Set-Aside	0000	9780	800,000.00	800,000.00				
Staffing Set-Aside	0000	9780	250,000.00	250,000.00				
Other Assignments not Identified at Budget Dev	0000	9780	1,486,441.00	1,486,441.00				
5% Board Reserve for Cash Flow	0000	9780		662,879.00				
STRS/PERS Rate Increase	0000	9780		750,000.00				
Deferred Maintenance	0000	9780		1,350,000.00				
Technology Refresh & Upgrades	0000	9780		550,000.00				
Health Care Cost Increases	0000	9780		600,000.00				
Furniture, Equipment & Vehicle Replacement	0000	9780		750,000.00				
OPEB Set-Aside	0000	9780		800,000.00				
Staffing Set-Aside	0000	9780		250,000.00				
Other Assignments not Identified at Budget Dev	0000	9780		1,486,441.00				
5% Board Reserve for Cash Flow	0000	9780				794,153.00		
STRS/PERS Rate Increase	0000	9780				750,000.00		
Deferred Maintenance	0000	9780				1,350,000.00		
Technology Refresh & Upgrades	0000	9780				550,000.00		
Health Care Cost Increases	0000	9780				600,000.00		
Furniture, Equipment, & Vehicle Replacement	0000	9780				750,000.00		
OPEB Set-Aside	0000	9780				800,000.00		
Staffing Set-Aside	0000	9780				250,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	662,879.00	662,879.00		794,153.00		
Unassigned/Unappropriated Amount		9790	1,075,440.83	1,075,440.83		1,075,440.83		

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								
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%
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%
Career and Technical Education	3500-3599	8290	22,592.00	22,592.00	0.00	22,592.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			22,592.00	22,592.00	0.00	22,592.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	1,362,488.27	1,362,489.00	1,362,489.00	New
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	245,000.00	245,000.00	22,200.00	267,200.00	22,200.00	9.1%
TOTAL, OTHER STATE REVENUE			245,000.00	245,000.00	1,374,888.27	1,619,689.00	1,374,689.00	561.1%
OTHER LOCAL REVENUE								
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	30,000.00	30,000.00	20,954.10	30,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	18,300.00	18,300.00	9,775.00	18,300.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	66,031.74	100,000.00	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%
In-District Premiums/Contributions		8674	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	11,754,373.00	11,754,373.00	6,808,027.36	11,670,904.00	(83,469.00)	-0.7%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	180,000.00	180,000.00	176,788.99	208,309.98	26,309.98	14.6%
Tuition		8710	250,000.00	250,000.00	0.00	225,000.00	(25,000.00)	-10.0%

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)
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	434,947.00	434,947.00	327,912.00	546,520.00	111,573.00	25.7%
TOTAL, OTHER LOCAL REVENUE			12,767,620.00	12,767,620.00	7,409,469.21	12,797,033.98	29,413.98	0.2%
TOTAL, REVENUES			13,035,212.00	13,035,212.00	8,784,157.48	14,439,314.98		

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,589,326.00	2,589,326.00	1,409,924.81	2,449,326.00	140,000.00	5.4%
Certificated Pupil Support Salaries		1200	91,071.00	91,071.00	83,515.08	153,571.00	(62,500.00)	-68.6%
Certificated Supervisors' and Administrators' Salaries		1300	620,744.00	620,744.00	315,732.62	521,624.00	99,120.00	16.0%
Other Certificated Salaries		1900	42,286.00	42,286.00	15,470.00	36,000.00	6,286.00	14.9%
TOTAL, CERTIFICATED SALARIES			3,343,427.00	3,343,427.00	1,824,642.51	3,160,521.00	182,906.00	5.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	489,213.00	489,213.00	266,970.80	522,813.00	(33,400.00)	-6.8%
Classified Supervisors' and Administrators' Salaries		2300	624,598.00	624,598.00	383,370.60	661,997.00	(37,399.00)	-6.0%
Clerical, Technical and Office Salaries		2400	1,378,987.00	1,378,987.00	856,051.72	1,272,214.00	106,783.00	7.7%
Other Classified Salaries		2900	18,082.00	18,082.00	5,400.00	15,507.00	2,575.00	14.2%
TOTAL, CLASSIFIED SALARIES			2,510,890.00	2,510,890.00	1,331,793.12	2,472,331.00	38,559.00	1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	825,446.00	825,446.00	311,107.85	805,950.00	19,696.00	2.4%
PERS		3201-3202	631,577.00	631,577.00	277,418.53	509,414.00	122,163.00	19.3%
OASDI/Medicare/Alternative		3301-3302	246,396.00	246,396.00	119,253.37	218,193.00	28,203.00	11.4%
Health and Welfare Benefits		3401-3402	1,722,817.00	1,722,817.00	832,589.32	1,459,234.00	263,583.00	15.3%
Unemployment Insurance		3501-3502	17,927.00	17,927.00	1,568.76	11,311.00	6,616.00	36.9%
Workers' Compensation		3601-3602	129,429.00	129,429.00	66,131.96	98,754.00	32,675.00	25.2%
OPEB, Allocated		3701-3702	21,600.00	21,600.00	9,989.06	21,600.00	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			3,595,192.00	3,595,192.00	1,608,058.87	3,122,356.00	472,836.00	13.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,500.00	7,500.00	26,872.28	42,270.00	(34,770.00)	-463.6%
Books and Other Reference Materials		4200	7,350.00	7,350.00	33,332.62	39,174.00	(31,824.00)	-433.0%
Materials and Supplies		4300	488,245.00	488,245.00	266,442.21	698,312.37	(212,067.37)	-43.6%
Noncapitalized Equipment		4400	164,600.00	164,600.00	162,988.98	355,395.64	(190,795.64)	-115.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			685,695.00	685,695.00	489,615.99	1,135,152.01	(469,457.01)	-70.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,434,947.00	1,434,947.00	232,094.57	1,365,027.00	69,920.00	4.9%
Travel and Conferences		5200	72,550.00	72,650.00	40,179.44	95,431.98	(22,881.98)	-31.5%
Dues and Memberships		5300	14,700.00	14,700.00	12,771.25	20,146.00	(5,446.00)	-37.0%
Insurance		5400-5450	85,575.00	85,575.00	83,968.87	85,575.00	0.00	0.0%
Operations and Housekeeping Services		5600	501,000.00	501,000.00	279,086.71	518,500.00	(15,500.00)	-3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	201,175.00	201,175.00	98,534.62	234,736.69	(33,561.69)	-16.7%
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	899,991.00	899,991.00	365,329.58	1,018,242.00	(118,251.00)	-13.1%
Communications		5900	45,270.00	45,270.00	17,497.16	49,150.00	(3,880.00)	-8.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,255,208.00	3,255,208.00	1,129,442.20	3,384,808.97	(129,600.97)	-4.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	22,500.00	(22,500.00)	New
Equipment		6400	15,000.00	15,000.00	78,434.58	480,399.00	(465,399.00)	-3102.7%
Equipment Replacement		6500	44,116.00	44,116.00	2,500.00	79,000.00	(34,884.00)	-79.1%
TOTAL, CAPITAL OUTLAY			69,116.00	69,116.00	80,934.58	581,899.00	(522,783.00)	-884.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	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		7261-7263	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%

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 OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(171,956.00)	(171,956.00)	(77,690.00)	(234,102.00)	62,146.00	-36.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(171,956.00)	(171,956.00)	(77,690.00)	(234,102.00)	62,146.00	-36.1%
TOTAL, EXPENDITURES			13,257,572.00	13,257,572.00	6,386,797.27	13,622,965.98		

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: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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	2,260,102.00	2,260,102.00	(2,260,102.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	2,260,102.00	2,260,102.00	(2,260,102.00)	New
OTHER SOURCES/USES								
SOURCES								
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								
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	(2,260,102.00)	(2,260,102.00)		

Resource	Description	2019/20 Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	19,709.00
9010	Other Restricted Local	34,263.51
Total, Restricted Balance		<u>53,972.51</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	292,875.00	292,875.00	0.34	294,070.00	31,195.00	11.9%
3) Other State Revenue		8300-8599	2,754,129.00	2,754,129.00	1,398,957.00	2,855,145.00	101,016.00	3.7%
4) Other Local Revenue		8600-8799	1,211,415.00	1,211,415.00	500,482.90	1,221,416.00	10,000.00	0.8%
5) TOTAL REVENUES			4,228,419.00	4,228,419.00	1,899,440.24	4,370,630.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,465,383.00	1,465,383.00	870,280.11	1,631,227.00	(165,844.00)	-11.3%
2) Classified Salaries		2000-2999	627,525.00	627,525.00	327,062.09	571,032.00	56,493.00	9.0%
3) Employee Benefits		3000-3999	1,131,396.00	1,131,396.00	546,585.91	1,137,174.00	(5,778.00)	-0.5%
4) Books and Supplies		4000-4999	254,998.00	254,998.00	91,074.70	1,042,240.15	(787,242.15)	-308.7%
5) Services and Other Operating Expenditures		5000-5999	338,838.00	338,838.00	133,698.56	329,309.59	9,528.41	2.8%
6) Capital Outlay		6000-8999	0.00	0.00	0.00	42,734.16	(42,734.16)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	171,956.00	171,956.00	77,690.00	234,102.00	(62,146.00)	-36.1%
9) TOTAL EXPENDITURES			3,990,096.00	3,990,096.00	2,046,391.36	4,987,818.90		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			238,323.00	238,323.00	(146,951.12)	(617,188.90)		
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		8980-8989	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)			238,323.00	238,323.00	(146,951.12)	(617,188.90)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,983,476.84	1,963,476.84		1,983,476.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,983,476.84	1,963,476.84		1,963,476.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,983,476.84	1,963,476.84		1,963,476.84		
2) Ending Balance, June 30 (E + F1e)			2,201,799.84	2,201,799.84		1,346,287.94		
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	1,277,317.45	1,277,317.45		469,365.71		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	724,977.39	724,977.39		627,531.23		
d) Assigned								
Other Assignments		9780	199,505.00	199,505.00		249,391.00		
6% Board Reserve for Cash Flow	0000	9780	199,505.00					
5% Board Reserve for Cash Flow	0000	9780		199,505.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	262,875.00	262,875.00	0.34	294,070.00	31,195.00	11.9%
TOTAL FEDERAL REVENUE			262,875.00	262,875.00	0.34	294,070.00	31,195.00	11.9%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8687	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	8391	8590	2,621,052.00	2,621,062.00	1,358,683.00	2,717,371.00	96,319.00	3.7%
All Other State Revenue	All Other	8590	133,077.00	133,077.00	40,274.00	137,774.00	4,697.00	3.5%
TOTAL OTHER STATE REVENUE			2,754,129.00	2,754,129.00	1,398,957.00	2,855,145.00	101,016.00	3.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	5,000.00	5,000.00	7,875.40	14,000.00	9,000.00	180.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	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%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,206,415.00	1,206,415.00	491,885.50	1,205,915.00	(500.00)	0.0%
Tuition		8710	0.00	0.00	922.00	1,500.00	1,500.00	New
TOTAL OTHER LOCAL REVENUE			1,211,415.00	1,211,415.00	500,482.90	1,221,415.00	10,000.00	0.8%
TOTAL REVENUES			4,228,419.00	4,228,419.00	1,899,440.24	4,370,630.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	721,163.00	721,163.00	441,425.87	784,866.00	(63,713.00)	-8.8%
Certificated Pupil Support Salaries		1200	23,000.00	23,000.00	35,137.26	60,300.00	(37,300.00)	-162.2%
Certificated Supervisors' and Administrators' Salaries		1300	704,230.00	704,230.00	381,622.69	752,261.00	(48,031.00)	-6.8%
Other Certificated Salaries		1900	17,000.00	17,000.00	12,094.29	33,800.00	(16,800.00)	-98.8%
TOTAL, CERTIFICATED SALARIES			1,465,383.00	1,465,383.00	870,280.11	1,831,227.00	(165,844.00)	-11.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	152,712.00	152,712.00	87,863.93	155,813.00	(2,906.00)	-1.9%
Classified Support Salaries		2200	36,402.00	36,402.00	21,265.26	36,402.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,872.00	1,872.00	1,036.98	1,872.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	435,039.00	435,039.00	215,995.91	375,439.00	59,600.00	13.7%
Other Classified Salaries		2900	1,500.00	1,500.00	900.00	1,701.00	(201.00)	-13.4%
TOTAL, CLASSIFIED SALARIES			627,525.00	627,525.00	327,062.08	571,032.00	56,493.00	9.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	244,719.00	244,719.00	113,666.52	339,742.00	(95,023.00)	-38.8%
PERS		3201-3202	185,258.00	185,258.00	91,563.62	164,358.00	20,900.00	11.3%
OASDI/Medicare/Alternative		3301-3302	71,794.00	71,794.00	42,318.13	75,935.00	(4,141.00)	-5.8%
Health and Welfare Benefits		3401-3402	584,961.00	584,961.00	274,273.25	509,946.00	75,115.00	12.8%
Unemployment Insurance		3601-3602	2,130.00	2,130.00	585.23	2,171.00	(41.00)	-1.9%
Workers' Compensation		3601-3602	37,334.00	37,334.00	21,265.44	38,402.00	(1,068.00)	-2.9%
OPEB, Allocated		3701-3702	5,200.00	5,200.00	2,903.72	6,720.00	(1,520.00)	-29.2%
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			1,131,396.00	1,131,396.00	648,585.91	1,137,174.00	(5,778.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	64,261.00	64,261.00	13,374.10	63,236.00	1,025.00	1.6%
Materials and Supplies		4300	140,915.00	140,915.00	62,339.28	225,866.31	(84,951.31)	-60.3%
Noncapitalized Equipment		4400	49,822.00	49,822.00	15,361.32	753,137.84	(703,315.84)	-1411.7%
TOTAL, BOOKS AND SUPPLIES			254,998.00	254,998.00	91,074.70	1,042,240.15	(787,242.15)	-308.7%

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 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	30,915.00	30,915.00	17,582.21	31,825.00	(910.00)	-2.9%
Dues and Memberships		5300	1,350.00	1,350.00	0.00	1,550.00	(200.00)	-14.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	61,400.00	61,400.00	33,076.39	67,100.00	(5,700.00)	-9.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,085.00	22,085.00	29,011.12	54,835.00	(32,750.00)	-148.3%
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	192,588.00	192,588.00	54,028.84	159,499.59	33,088.41	17.2%
Communications		5900	30,500.00	30,500.00	0.00	14,500.00	16,000.00	52.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			338,838.00	338,838.00	133,698.56	329,309.59	9,528.41	2.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	42,734.16	(42,734.16)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	42,734.16	(42,734.16)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	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%
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		7360	171,958.00	171,958.00	77,680.00	234,102.00	(62,146.00)	-36.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			171,958.00	171,958.00	77,680.00	234,102.00	(62,146.00)	-36.1%
TOTAL, EXPENDITURES			3,990,096.00	3,990,096.00	2,046,391.36	4,987,818.90		

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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7661	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		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
6391	Adult Education Program	469,365.71
Total, Restricted Balance		<u>469,365.71</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	76.33	100.00	0.00	0.0%
5) TOTAL REVENUES			100.00	100.00	76.33	100.00		
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	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	70,000.00	70,000.00	0.00	70,000.00	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			74,000.00	74,000.00	0.00	74,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(73,900.00)	(73,900.00)	76.33	(73,900.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	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			100,000.00	100,000.00	0.00	100,000.00		

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)			26,100.00	26,100.00	76.33	26,100.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,939.69	13,939.69		13,939.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,939.69	13,939.69		13,939.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,939.69	13,939.69		13,939.69		
2) Ending Balance, June 30 (E + F1a)			40,039.69	40,039.69		40,039.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	40,039.69	40,039.69		40,039.69		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	76.33	100.00	0.00	0.0%
Net Increase (Decrease) In the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	76.33	100.00	0.00	0.0%
TOTAL, REVENUES			100.00	100.00	76.33	100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
CASDI/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		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
TOTAL, EXPENDITURES			74,000.00	74,000.00	0.00	74,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	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		7661	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7689	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		8980	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)			100,000.00	100,000.00	0.00	100,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,000.00	17,000.00	7,332.43	17,000.00	0.00	0.0%
5) TOTAL, REVENUES			17,000.00	17,000.00	7,332.43	17,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,000.00	17,000.00	7,332.43	17,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	2,260,102.00	2,260,102.00	2,260,102.00	New
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	2,260,102.00	2,260,102.00		

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)			17,000.00	17,000.00	2,267,434.43	2,277,102.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,339,271.73	1,339,271.73		1,339,271.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,339,271.73	1,339,271.73		1,339,271.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,339,271.73	1,339,271.73		1,339,271.73		
2) Ending Balance, June 30 (E + F1e)			1,356,271.73	1,356,271.73		3,616,373.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		2,260,102.00		
Apprenticeship Training Program Funds	0600	9760				2,260,102.00		
d) Assigned								
Other Assignments		9780	1,356,271.73	1,356,271.73		1,356,271.73		
Long-term Debt/OPEB	0000	9780	1,356,271.73					
Long-term Debt/OPEB	0000	9780		1,356,271.73				
Long-term Debt/OPEB	0000	9780				1,356,271.73		
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 LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	17,000.00	17,000.00	7,332.43	17,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,000.00	17,000.00	7,332.43	17,000.00	0.00	0.0%
TOTAL, REVENUES			17,000.00	17,000.00	7,332.43	17,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	2,260,102.00	2,260,102.00	2,260,102.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	2,260,102.00	2,260,102.00	2,260,102.00	New
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7618	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	2,260,102.00	2,260,102.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	418,000.00	418,000.00	188,908.55	418,000.00	0.00	0.0%
5) TOTAL, REVENUES			418,000.00	418,000.00	188,908.55	418,000.00		
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	94,960.00	94,960.00	0.00	94,960.00	0.00	0.0%
6) Capital Outlay		6000-6999	400,000.00	400,000.00	51,373.07	400,000.00	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			494,960.00	494,960.00	51,373.07	494,960.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(76,960.00)	(76,960.00)	137,535.48	(76,960.00)		
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	100,000.00	100,000.00	0.00	100,000.00	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			(100,000.00)	(100,000.00)	0.00	(100,000.00)		

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 (G + D4)			(176,960.00)	(176,960.00)	137,535.48	(176,960.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,597,681.43	1,597,681.43		1,597,681.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,597,681.43	1,597,681.43		1,597,681.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,597,681.43	1,597,681.43		1,597,681.43		
2) Ending Balance, June 30 (E + F1e)			1,420,721.43	1,420,721.43		1,420,721.43		
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	1,420,721.43	1,420,721.43		1,420,721.43		
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 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%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	400,000.00	400,000.00	180,000.00	400,000.00	0.00	0.0%
Interest		8660	18,000.00	18,000.00	8,908.55	18,000.00	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			418,000.00	418,000.00	188,908.55	418,000.00	0.00	0.0%
TOTAL, REVENUES			418,000.00	418,000.00	188,908.55	418,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	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		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		6400-6450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		6710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		6750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		6800	94,960.00	94,960.00	0.00	94,960.00	0.00	0.0%
Communications		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			94,960.00	94,960.00	0.00	94,960.00	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	350,000.00	350,000.00	51,373.07	350,000.00	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			400,000.00	400,000.00	51,373.07	400,000.00	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								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			494,960.00	494,960.00	51,373.07	494,960.00		

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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(100,000.00)	(100,000.00)	0.00	(100,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	2,027.82	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	2,027.82	4,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	2,027.82	4,000.00		
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)			4,000.00	4,000.00	2,027.62	4,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	370,377.66	370,377.66		370,377.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			370,377.66	370,377.66		370,377.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			370,377.66	370,377.66		370,377.66		
2) Ending Balance, June 30 (E + F1e)			374,377.66	374,377.66		374,377.66		
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		9718	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	143,647.75	143,647.75		143,647.75		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8690	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	2,027.82	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	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			4,000.00	4,000.00	2,027.82	4,000.00	0.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	2,027.82	4,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8918	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7618	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								
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		8978	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%
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 + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
7710	State School Facilities Projects	230,729.91
Total, Restricted Balance		<u>230,729.91</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,200.00	30,200.00	23,192.04	30,200.00	0.00	0.0%
6) TOTAL, REVENUES			30,200.00	30,200.00	23,192.04	30,200.00		
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	19,500.00	19,500.00	19,500.00	19,500.00	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			19,500.00	19,500.00	19,500.00	19,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)								
			10,700.00	10,700.00	3,692.04	10,700.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,700.00	10,700.00	3,692.04	10,700.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,000,833.80	1,000,833.80		1,000,833.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,000,833.80	1,000,833.80		1,000,833.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,000,833.80	1,000,833.80		1,000,833.80		
2) Ending Balance, June 30 (E + F1e)			1,011,533.80	1,011,533.80		1,011,533.80		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments			1,011,533.80	1,011,533.80		1,011,533.80		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8690	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,200.00	30,200.00	23,192.04	30,200.00	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			30,200.00	30,200.00	23,192.04	30,200.00	0.00	0.0%
TOTAL REVENUES			30,200.00	30,200.00	23,192.04	30,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3761-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	19,500.00	19,500.00	19,500.00	19,500.00	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)			19,500.00	19,500.00	19,500.00	19,500.00	0.00	0.0%
TOTAL, EXPENDITURES			19,500.00	19,500.00	19,500.00	19,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7618	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		

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

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name)								
A. BEGINNING CASH								
B. RECEIPTS								
LFFF/Revenue Limit Sources	10,894,625.00	10,401,012.00	11,726,325.00	11,837,609.00	11,834,378.00	11,903,176.00	11,886,161.00	9,879,182.00
Principal Apportionment								
Property Taxes								
Miscellaneous Funds							11,286.00	
Federal Revenue								
Other State Revenue	1,352,488.00	22,200.00						
Other Local Revenue	1,017,341.00	1,070,534.00	1,083,451.00	1,043,303.00	1,043,360.00	1,084,911.00	1,066,571.00	1,021,545.00
Interfund Transfers In								
Interfund Transfers Out								
All Other Financing Sources	1,017,341.00	2,423,022.00	1,105,651.00	1,043,303.00	1,043,360.00	1,084,911.00	1,077,867.00	1,021,545.00
TOTAL RECEIPTS								
1000-1999	56,972.00	286,762.00	288,320.00	293,131.00	295,839.00	306,751.00	296,869.00	296,640.00
2000-2999	186,101.00	197,367.00	190,803.00	195,846.00	192,870.00	189,369.00	179,436.00	188,543.00
3000-3999	182,411.00	233,993.00	238,715.00	234,194.00	236,698.00	242,628.00	239,448.00	234,807.00
4000-4999	5,001.00	32,263.00	63,923.00	128,724.00	85,408.00	93,980.00	80,315.00	57,722.00
5000-5999	132,602.00	130,071.00	289,505.00	166,703.00	112,623.00	232,739.00	95,201.00	562,108.00
6000-6599	0.00	6,316.00	0.00	0.00	25,697.00	46,422.00	2,500.00	93,902.00
7000-7499							(77,690.00)	
7600-7629							2,260,102.00	
7630-7699								
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS								
D. BALANCE SHEET ITEMS	563,087.00	886,742.00	1,041,266.00	1,018,598.00	949,135.00	1,111,869.00	3,076,181.00	1,433,722.00
Assets and Deferred Outflows								
Cash Not in Treasury	0.00	(11,078.00)	(3,729.00)	(4,393.00)	(2,077.00)	(281.00)	(15,552.00)	762.00
Accounts Receivable	213,180.00	159,345.00	21,576.00	0.00	1,670.00	0.00	308.00	
Due From Other Funds	214.00						214.00	
Stores								
9320								
Prepaid Expenditures	4,732.00						2,500.00	(250.00)
9330								
Other Current Assets								
9340								
Deferred Outflows of Resources								
9490								
SUBTOTAL								
Liabilities and Deferred Inflows	245,922.00	148,267.00	17,847.00	(4,393.00)	(407.00)	(281.00)	(12,530.00)	512.00
Accounts Payable	(1,517,108.00)	359,544.00	(42.00)	13,612.00	6,875.00	(305.00)	(31.00)	40.00
Due To Other Funds								
Current Loans								
9640								
Unearned Revenues								
9650								
Deferred Inflows of Resources	(38,425.00)	38,425.00	(42.00)	13,612.00	6,875.00	(305.00)	(31.00)	40.00
9690	(1,555,533.00)	1,128,322.00	359,544.00					
SUBTOTAL								
Nonoperating	145,442.00	310.00	29,010.00	(9,931.00)	(18,145.00)	9,939.00	3,834.00	7,729.00
Supersede Clearing	(947,867.00)	(210,967.00)	46,899.00	(27,936.00)	(25,427.00)	9,963.00	(8,665.00)	8,201.00
TOTAL BALANCE SHEET ITEMS								
E. NET INCREASE/DECREASE (B - C + D)	(463,613.00)	1,325,313.00	111,284.00	(3,231.00)	68,738.00	(17,015.00)	(2,006,979.00)	(403,976.00)
F. ENDING CASH (A + E)	10,401,012.00	11,726,325.00	11,837,609.00	11,834,378.00	11,903,176.00	11,886,161.00	9,879,182.00	9,475,206.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Second Interim
2019-20 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month, Name)								
A. BEGINNING CASH								
B. RECEIPTS								
LFFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes								
Miscellaneous Funds								
Federal Revenue				22,592.00			33,888.00	22,592.00
Other State Revenue				245,001.00			1,619,689.00	1,619,689.00
Other Local Revenue				1,151,413.00			12,797,033.98	12,797,033.98
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	1,071,535.00	1,071,535.00	1,071,535.00	1,419,006.00	0.00	0.00	14,439,314.98	14,439,314.98
C. DISBURSEMENTS								
Certificated Salaries	307,007.00	307,007.00	307,007.00	118,216.00			3,160,521.00	3,160,521.00
Classified Salaries	216,339.00	216,339.00	216,339.00	302,979.00			2,472,331.00	2,472,331.00
Employee Benefits	259,517.00	259,517.00	259,515.00	500,943.00			3,122,356.00	3,122,356.00
Books and Supplies	146,954.00	146,954.00	146,954.00	146,954.00			1,135,152.01	1,135,152.01
Services	423,315.00	423,315.00	423,312.00	423,315.00			3,364,809.00	3,364,809.00
Capital Outlay	98,956.00	98,956.00	98,956.00	110,194.00			581,899.00	581,899.00
Other Outgo				(156,412.00)			(234,102.00)	(234,102.00)
Interfund Transfers Out							2,260,102.00	2,260,102.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	1,452,088.00	1,452,088.00	1,452,083.00	1,446,189.00	0.00	0.00	15,883,068.00	15,883,068.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	15,602.00	15,602.00	15,602.00	15,600.00			26,058.00	26,058.00
Accounts Receivable							213,180.00	213,180.00
Due From Other Funds				214.00			428.00	428.00
Stores							0.00	0.00
Prepaid Expenditures				2,750.00			9,732.00	9,732.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
SUBTOTAL	15,602.00	15,602.00	15,602.00	18,564.00	0.00	0.00	249,398.00	249,398.00
Liabilities and Deferred Inflows								
Accounts Payable	23,760.00	23,760.00					1,517,110.00	1,517,110.00
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							38,425.00	38,425.00
SUBTOTAL	23,760.00	23,760.00	0.00	0.00	0.00	0.00	1,556,535.00	1,556,535.00
Nonoperating								
Suspense Clearing	4,772.00	4,772.00	4,772.00	4,771.00			187,275.00	187,275.00
TOTAL BALANCE SHEET ITEMS	(3,386.00)	(3,386.00)	20,374.00	23,335.00	0.00	0.00	(1,118,862.00)	(1,118,862.00)
E. NET INCREASE/DECREASE (B - C + D)								
	(383,939.00)	(383,939.00)	(360,174.00)	(3,848.00)	0.00	0.00	(2,551,319.00)	(2,551,319.00)
F. ENDING CASH (A + E)								
	9,091,267.00	8,707,328.00	8,347,154.00	8,343,306.00			8,343,306.00	8,343,306.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	22,592.00	0.00%	22,592.00	0.00%	22,592.00
3. Other State Revenues	8300-8599	1,619,689.00	-16.51%	1,352,232.00	0.50%	1,359,023.00
4. Other Local Revenues	8600-8799	12,797,033.98	-3.97%	12,289,350.00	1.78%	12,508,344.00
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)		14,439,314.98	-5.37%	13,664,174.00	1.65%	13,889,959.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,160,521.00		3,207,929.00
b. Step & Column Adjustment				47,408.00		48,119.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,160,521.00	1.50%	3,207,929.00	1.50%	3,256,048.00
2. Classified Salaries						
a. Base Salaries				2,472,331.00		2,509,416.00
b. Step & Column Adjustment				37,085.00		37,641.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,472,331.00	1.50%	2,509,416.00	1.50%	2,547,057.00
3. Employee Benefits	3000-3999	3,122,356.00	8.97%	3,402,342.00	4.40%	3,552,049.00
4. Books and Supplies	4000-4999	1,135,152.01	2.29%	1,161,147.00	2.71%	1,192,614.00
5. Services and Other Operating Expenditures	5000-5999	3,384,808.97	2.29%	3,462,321.00	2.71%	3,556,150.00
6. Capital Outlay	6000-6999	581,899.00	-47.02%	308,291.00	-50.00%	154,145.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(234,102.00)	2.00%	(238,784.00)	2.00%	(243,560.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,260,102.00	-100.00%	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 G below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		15,883,067.98	-13.04%	13,812,662.00	1.46%	14,014,503.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,443,753.00)		(148,488.00)		(124,544.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,585,014.03		8,141,261.03		7,992,773.03
2. Ending Fund Balance (Sum lines C and D1)		8,141,261.03		7,992,773.03		7,868,229.03
3. Components of Ending Fund Balance (Form 011)						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	22,500.00		22,500.00		22,500.00
b. Restricted	9740	53,972.51		53,972.51		53,972.21
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,195,194.69		6,195,194.69		6,195,194.69
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	794,153.00		690,633.00		700,725.00
2. Unassigned/Unappropriated	9790	1,075,440.83		1,030,472.83		895,837.13
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		8,141,261.03		7,992,773.03		7,868,229.03

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	794,153.00		690,633.00		700,725.00
c. Unassigned/Unappropriated	9790	1,075,440.83		1,030,472.83		895,837.13
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			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 Reserves 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 E1a thru E2c)		1,869,593.83		1,721,105.83		1,596,562.13
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		11.77%		12.46%		11.39%
F. RECOMMENDED RESERVES						
1. JPA ADA Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable)						
		0.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)						
		15,883,067.98		13,812,662.00		14,014,503.00
3. Less: Special Education Pass-through (Not applicable for JPAs)						
		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)						
		15,883,067.98		13,812,662.00		14,014,503.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)						
		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)						
		794,153.40		690,633.10		700,725.15
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)						
		69,000.00		69,000.00		69,000.00
8. Reserve Standard (Greater of Line F6 or F7)						
		794,153.40		690,633.10		700,725.15
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)						
		YES		YES		YES

G. 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 (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	294,070.00	0.00%	294,070.00	0.00%	294,070.00
3. Other State Revenues	8300-8599	2,855,145.00	2.29%	2,920,528.00	2.71%	2,999,674.00
4. Other Local Revenues	8600-8799	1,221,415.00	0.00%	1,221,415.00	0.00%	1,221,415.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		4,370,630.00	1.50%	4,436,013.00	1.78%	4,515,159.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	1,631,227.00	1.50%	1,655,695.00	1.50%	1,680,531.00
2. Classified Salaries	2000-2999	571,032.00	1.50%	579,597.00	1.50%	588,291.00
3. Employee Benefits	3000-3999	1,137,174.00	7.77%	1,225,525.00	3.67%	1,270,499.00
4. Books and Supplies	4000-4999	1,042,240.15	-39.64%	629,108.94	2.71%	646,155.00
5. Services and Other Operating Expenditures	5000-5999	329,309.59	2.29%	336,851.00	2.71%	345,980.00
6. Capital Outlay	6000-6999	42,734.16	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	234,102.00	2.00%	238,784.00	2.00%	243,560.00
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 E below)						
11. Total (Sum lines B1 thru B10)		4,987,818.90	-6.46%	4,665,560.94	2.35%	4,775,016.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(617,188.90)		(229,547.94)		(259,857.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	1,963,476.84		1,346,287.94		1,116,740.00
2. Ending Fund Balance (Sum lines C and D1)		1,346,287.94		1,116,740.00		856,883.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	469,365.71		469,336.00		469,336.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	627,531.23		414,126.00		148,796.00
d. Assigned	9780	249,391.00		233,278.00		238,751.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		1,346,287.94		1,116,740.00		856,883.00
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7829	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			0.00	(234,102.00)				
Fund Reconciliation					0.00	2,260,102.00		
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			234,102.00	0.00				
Fund Reconciliation					0.00	0.00		
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			0.00	0.00				
Fund Reconciliation					0.00	0.00		
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			0.00	0.00				
Fund Reconciliation					0.00	0.00		
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					100,000.00	0.00		
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					2,260,102.00	0.00		
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	100,000.00		
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			0.00	0.00				
Fund Reconciliation					0.00	0.00		
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	234,102.00	(234,102.00)	2,360,102.00	2,360,102.00		

Provide methodology and assumptions used to estimate 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.

Note: This form is the same as the school district criteria and standards review except for the average daily attendance, enrollment, ADA to enrollment, LCFF revenue, and ongoing and major maintenance account criteria, which are not applicable to JPAs, and the salaries and benefits and deficit spending criteria which measure unrestricted expenditures for districts but total expenditures for JPAs. The criteria and standards review should be completed only to the extent that individual components apply to each JPA, and with concurrence from the reviewing agency.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**
This criterion is not checked for JPAs.
2. **CRITERION: Enrollment**
This criterion is not checked for JPAs.
3. **CRITERION: ADA to Enrollment**
This criterion is not checked for JPAs.
4. **CRITERION: Local Control Funding Formula (LCFF) Revenue**
This criterion is not checked for JPAs.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total salaries and benefits to total 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 JPA's required reserves percentage.

5A. Calculating the JPA's Historical Average Ratio of Salaries and Benefits to Total 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		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	9,262,776.80	14,448,235.54	64.1%
Second Prior Year (2017-18)	9,058,249.71	14,052,087.07	64.5%
First Prior Year (2018-19)	8,750,526.23	13,901,068.70	62.9%
	Historical Average Ratio:		63.8%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	58.8% to 68.8%	58.8% to 68.8%	58.8% to 68.8%

5B. Calculating the JPA's Projected Ratio of Salaries and Benefits to Total 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		Ratio of Salaries and Benefits to Total 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)	8,755,208.00	13,622,965.98	64.3%	Met
1st Subsequent Year (2020-21)	9,119,687.00	13,812,662.00	66.0%	Met
2nd Subsequent Year (2021-22)	9,355,154.00	14,014,503.00	66.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	22,592.00	22,592.00	0.0%	No
1st Subsequent Year (2020-21)	22,592.00	22,592.00	0.0%	No
2nd Subsequent Year (2021-22)	22,592.00	22,592.00	0.0%	No

Explanation
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	1,619,689.00	1,619,689.00	0.0%	No
1st Subsequent Year (2020-21)	1,665,830.00	1,352,232.00	-18.8%	Yes
2nd Subsequent Year (2021-22)	1,710,474.00	1,359,023.00	-20.5%	Yes

Explanation
(required if Yes)

Reduction in CTEIG funding for fiscal year 20/21 and 21/22.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	12,784,256.75	12,797,033.98	0.1%	No
1st Subsequent Year (2020-21)	13,041,919.00	12,289,350.00	-5.8%	Yes
2nd Subsequent Year (2021-22)	13,289,616.00	12,508,344.00	-5.9%	Yes

Explanation
(required if Yes)

Reduction in revenue due to declining enrollment from school districts.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	1,112,433.75	1,135,162.01	2.0%	No
1st Subsequent Year (2020-21)	1,147,364.00	1,161,147.00	1.2%	No
2nd Subsequent Year (2021-22)	1,192,015.00	1,192,614.00	0.9%	No

Explanation
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	3,478,316.00	3,384,808.97	-2.7%	No
1st Subsequent Year (2020-21)	3,587,635.00	3,462,321.00	-3.5%	No
2nd Subsequent Year (2021-22)	3,700,184.00	3,556,150.00	-3.9%	No

Explanation
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Explanation Range
Total Federal, Other State, and Other Local Revenues (Section 6A)				
Current Year (2019-20)	14,428,537.75	14,439,314.98	0.1%	Met
1st Subsequent Year (2020-21)	14,730,341.00	13,664,174.00	-7.2%	Not Met
2nd Subsequent Year (2021-22)	15,022,682.00	13,889,959.00	-7.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	4,590,749.75	4,519,960.98	-1.5%	Met
1st Subsequent Year (2020-21)	4,734,899.00	4,623,468.00	-2.4%	Met
2nd Subsequent Year (2021-22)	4,882,199.00	4,748,764.00	-2.7%	Met

6C. Comparison of JPA 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 - Projected total operating revenues have changed since first interim projections by more than the standard in one or more of the current 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)

Reduction in CTEIG funding for fiscal year 20/21 and 21/22.

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

Reduction in revenue due to declining enrollment from school districts.

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

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

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the JPA 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 JPA's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

This criterion is not checked for JPAs.

8. CRITERION: Deficit Spending

STANDARD: Deficit spending (total expenditures and other financing uses is greater than total revenues and other financing sources) as a percentage of total expenditures and other financing uses, has not exceeded one-third of the JPA'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 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 JPA 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 JPA'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)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	11.8%	12.5%	11.4%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.9%	4.2%	3.8%

8B. Calculating the JPA'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 Fund Balance is negative, else N/A)	Status
	Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(1,443,753.00)	15,883,067.98	9.1%	Not Met
1st Subsequent Year (2020-21)	(148,488.00)	13,812,662.00	1.1%	Met
2nd Subsequent Year (2021-22)	(124,544.00)	14,014,503.00	0.9%	Met

8C. Comparison of JPA Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing both the unrestricted and restricted budgets, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Deficit spending increase for current fiscal year due to the transfer of \$2,260,102 to Fund 17 for Apprenticeship Training Program as explained in S5B(1C) for transfers out.

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 JPA's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2019-20)		8,141,261.03	Met
1st Subsequent Year (2020-21)		7,992,773.03	Met
2nd Subsequent Year (2021-22)		7,868,229.03	Met

9A-2. Comparison of the JPA'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 JPA's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2019-20)		8,328,534.00	Met

9B-2. Comparison of the JPA'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:

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

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

³ A JPA 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)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	0	0	0
JPA's Reserve Standard Percentage Level:	5%	5%	5%

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

Special education pass-through exclusions are not applicable for JPAs.

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	15,883,067.98	13,812,662.00	14,014,503.00
2. Plus: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 plus Line B2)	15,883,067.98	13,812,662.00	14,014,503.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	794,153.40	690,633.10	700,725.15
6. Reserve Standard - by Amount (\$69,000 for JPAs with less than 1,001 ADA, else 0)	69,000.00	69,000.00	69,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	794,153.40	690,633.10	700,725.15

10C. Calculating the JPA's Available Reserve Amount

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

Reserve Amounts	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	794,153.00	690,633.00	700,725.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,075,440.83	1,030,472.83	895,837.13
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
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. JPA's Available Reserve Amount (Lines C1 thru C7)	1,869,593.83	1,721,105.83	1,596,562.13
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.77%	12.46%	11.39%
JPA's Reserve Standard (Section 10B, Line 7):	794,153.40	690,633.10	700,725.15
Status:	Met	Met	Met

10D. Comparison of JPA 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 JPA have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the Interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
This item is not applicable for JPAs.					
1b. Transfers In, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	0.00	2,260,102.00	New	2,260,102.00	Not Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. This item is not applicable for JPAs.

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the JPA's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Board approved transfer of \$2,260,102 from fund 01 General Fund to Fund 17 Special Reserve Fund for the Apprenticeship Training and Instruction Program for unfunded related and supplemental instruction hours. MetroED staff has contacted the Community College Chancellor's Office on multiple occasions regarding payment to determine how much, if any, needs to be passed through to apprenticeship partner. MetroED has not received sufficient information. Meanwhile, funds will be held in fund 17 in order to more accurately reflect the ending balance.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Ed & Adult Ed Fund	Compensated Absences	179,097

Other Long-term Commitments (do not include OPEB)

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
	1	2005 QZAB	Capital Projects	1,019,500
			The last principal and interest payment will be made in December 2020 for \$1,019,500.	
TOTAL:				1,198,597

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	15,196	44,549	44,549	44,549
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Total Annual Payments:	15,196	44,549	44,549	44,549
Has total annual payment increased over prior year (2018-19)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

Copier lease payments for General Fund and Adult Ed. Fund

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

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

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

No

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

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	3,314,425.00	3,314,425.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	3,314,425.00	3,314,425.00

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

Actuarial	Actuarial
Sep 17, 2019	Sept. 17, 2019

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

3. OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2019-20)	260,000.00	260,000.00
1st Subsequent Year (2020-21)	269,000.00	269,000.00
2nd Subsequent Year (2021-22)	279,000.00	279,000.00

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)	28,720.00	28,320.00
1st Subsequent Year (2020-21)	28,720.00	28,320.00
2nd Subsequent Year (2021-22)	28,720.00	28,320.00

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

Current Year (2019-20)	260,000.00	260,000.00
1st Subsequent Year (2020-21)	269,000.00	269,000.00
2nd Subsequent Year (2021-22)	279,000.00	279,000.00

d. Number of retirees receiving OPEB benefits

Current Year (2019-20)	54	54
1st Subsequent Year (2020-21)	54	54
2nd Subsequent Year (2021-22)	54	54

4. Comments:

S7B. Identification of the JPA's Unfunded Liability for Self-Insurance Programs

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

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S8. Status of Labor Agreements

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

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

The JPA 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 JPA governing board and superintendent.

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

If Yes or n/a, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	30.1	39.4	39.4	39.4

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

No

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

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, complete questions 5 and 6.

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

Yes

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

[]

3. Period covered by the agreement:

Begin Date: [] End Date: []

4. 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

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

31,843

6. Amount included for any tentative salary schedule increases

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	0	0	0

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
100.0%	100.0%	100.0%
1.0%	5.0%	5.0%

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

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

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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Certificated (Non-management) Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

The FTE count includes both the General Fund and Adult Ed, Fund.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first Interim projections?
If Yes or n/a, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	30.0	45.5	45.5	45.5

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.
If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date: End Date:

4. Salary settlement:

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

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

5. 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)
6. Amount included for any tentative salary schedule increases	0	0	0

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
100.0%	100.0%	100.0%
1.0%	5.0%	5.0%

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

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

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

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Classified (Non-management) Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

The FTE count includes both the General Fund and Adult Ed, Fund.

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	14.8	16.6	16.6	16.6

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	1.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

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

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

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9 except items A3 and A4, which are not applicable for JPAs; item A1 is automatically completed based on data from Criterion 9.

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

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

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

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

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

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

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

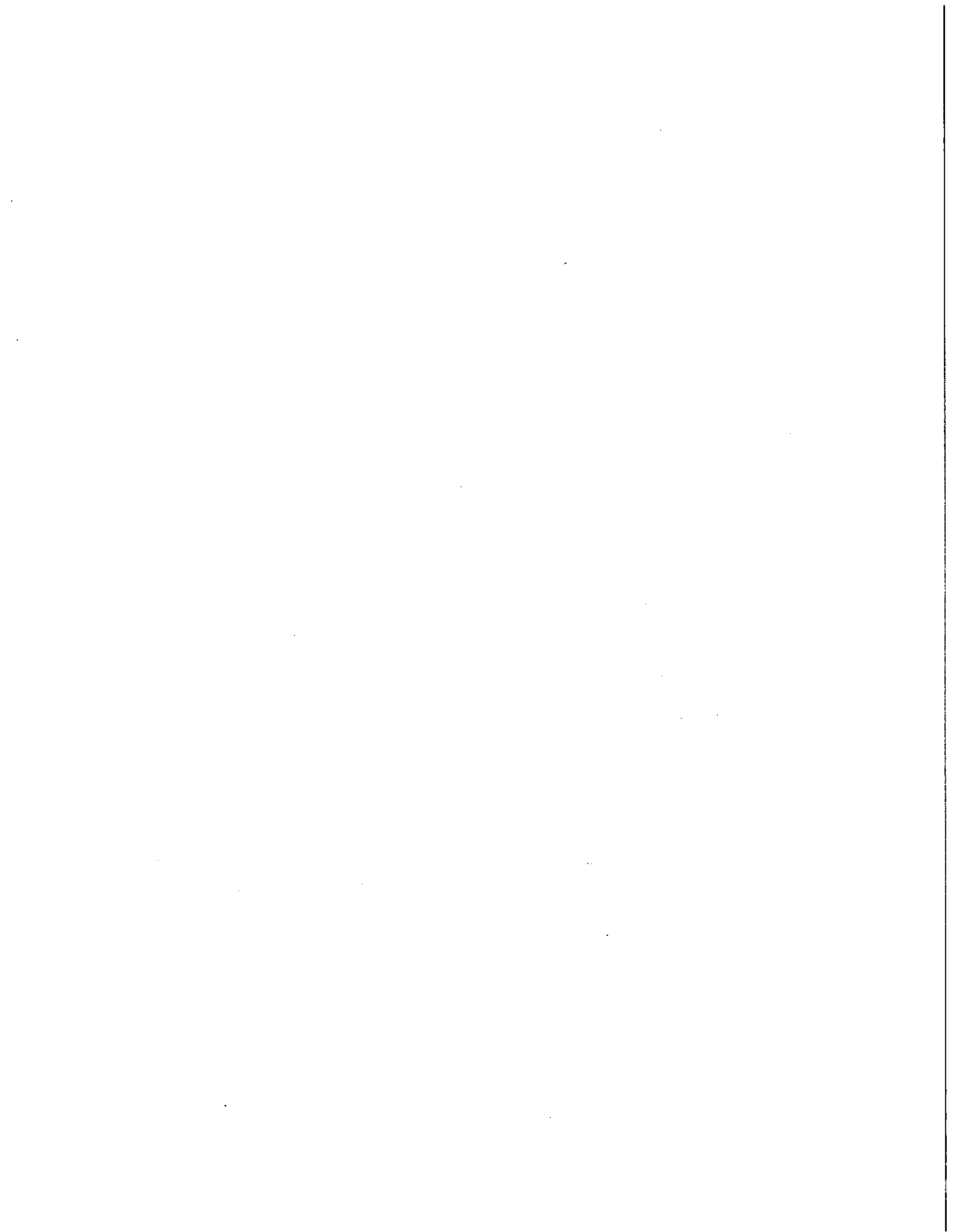
- A8. Does the JPA have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the JPA director or financial official positions within the last 12 months?

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

Comments:
(optional)

End of Joint Powers Agency Second Interim Criteria and Standards Review



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Second Interim
2019-20 Projected Totals
Technical Review Checks

Metropolitan Education

Santa Clara County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.