



Inspiring every student to think, to learn, to achieve, to care.

2019-2020
FIRST INTERIM
December 17, 2019

G = General Ledger Data: S = Supplemental Data

		Data Supplied For:			
		2019-20 Board Approved Operating Budget		2019-20 Actuals to Date	2019-20 Projected Totals
Form	Description	2019-20 Original Budget	2019-20 Original Budget	2019-20 Actuals to Date	2019-20 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S



Inspiring every student to think, to learn, to achieve, to care.

**SCHOOL DISTRICT
CERTIFICATION**

2019 - 2020

First Interim

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 17, 2019

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Stacy Matusek

Telephone: 951-696-1600

Title: Chief Financial Officer

E-mail: smatusek@murrieta.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)		X
		• Classified? (Section S8B, Line 3)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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



Inspiring every student to think, to learn, to achieve, to care.

**GENERAL
FUND**

2019 - 2020

First Interim

Murrieta Valley Unified School District 2019-2020 First Interim Budget Assumptions

Overview

The 2019-2020 First Interim Budget was prepared utilizing the following sources:

- ✚ Governor's 2019-2020 State Enacted Budget
- ✚ School Services of California 2019-2020 Adopted Budget Financial Dashboard Projections
- ✚ Fiscal Crisis and Management Assistance Team LCFF (Local Control Funding Formula) Calculators
- ✚ District LCAP (Local Control Accountability Plan)

Throughout the 2019-2020 fiscal year, key dates and events may have an impact on budget projections and may require budget revisions including:

- ✚ Final State Enacted Budget
 - June 2019
 - State Budget impacts were presented in the 45 Day Budget Revision and are reflected in the First Interim Report
- ✚ Student Enrollment
 - August 2019 – First Day of School
 - October 2019 – CBEDS
 - December 2019 – CalPads Fall Certification
- ✚ Average Daily Attendance (ADA) Reports
 - P1 December 2019
 - P2 March 2020
- ✚ Negotiations
 - Negotiated agreement budget impacts for all employee groups are included in the First Interim Report
 - Public Disclosure Agreements are currently pending board approval

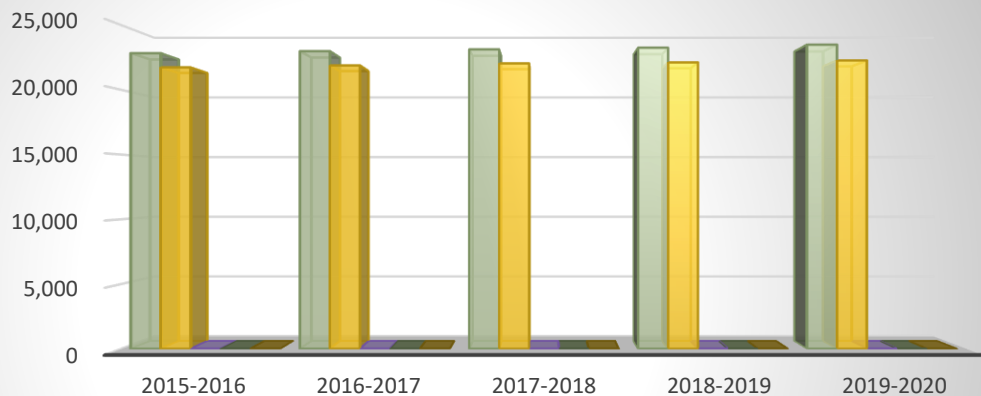
Murrieta Valley Unified School District 2019-2020 First Interim Budget Assumptions

Enrollment, Average Daily Attendance & Local Control Funding Formula

Local Control Funding Formula calculators provided by Fiscal Crisis and Management Assistance Team were utilized for District projections. The following information details the components of LCFF and district calculations:

- ✚ Grade Span Base Grants Per ADA—TK/K-3, 4-6, 7-8, 9-12
- ✚ Base Grant Add-On's-TK/K-3 Grade Span Adjustment & 9-12 Career Technical Education
- ✚ Supplemental and Concentration Grant Increases Based on Unduplicated Student Counts:
 - English Learners, Free and Reduced Price Meal Program, Foster Youth and Homeless
 - District Unduplicated Pupil Count three year rolling average 37.42%
- ✚ 3.26% Cost of Living Adjustment
- ✚ Districts are funded on the greater of prior year ADA or current year ADA
 - Projected CBEDS Enrollment 23,477 (CalPads Certification Pending)
 - LCFF Projected Funded ADA 22,269
 - Includes 5 ADA County Programs

Historical Enrollment and P2 Average Daily Attendance



	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
CBEDS Enrollment-District Only	22,825	22,978	23,121	23,251	23,477
P2 ADA-District Only	21,730	21,883	22,039	22,112	22,264
ADA/Enrollment %	95.20%	95.23%	95.32%	95.10%	94.83%
Enrollment Change %	0.56%	0.67%	0.62%	0.56%	0.97%
ADA Change %	0.61%	0.70%	0.71%	0.33%	0.69%

Murrieta Valley Unified School District
2019-2020 First Interim Budget Assumptions

Enrollment, Average Daily Attendance & Local Control Funding Formula -
continued

LCFF (Local Control Funding Formula)					
<u>LCFF FACTORS</u>	<u>TK-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>	<u>TOTAL</u>
Base Grant	\$7,702	\$7,818	\$8,050	\$9,329	
Grade Span Adjustment	\$801			\$243	
Supplemental Funding Add-On 37.42%	\$636	\$585	\$602	\$716	
Funded ADA	5,823	4,721	3,648	8,077	22,269
LCFF Grade Level Funding	\$53,216,235	\$39,674,476	\$31,567,729	\$83,099,564	\$207,558,004
Transportation Funding					\$88,659
<i>2019-2020 PROJECTED LCFF FUNDING</i>					<i>\$207,646,663</i>

LCFF funding totaling \$207,646,663 is comprised of the following sources:

- ✚ State Aid \$115,226,913 = 56%
- ✚ Property Taxes \$54,901,784 = 26%
- ✚ Education Protection Act \$37,517,966 = 18%

Murrieta Valley Unified School District 2019-2020 First Interim Budget Assumptions

Revenues

2019-2020 First Interim federal revenues include projected awards and one-time carryover funds:

Resource	Description	Allocation
0000	Other Federal	\$ 17,000
3010	ESEA: Title I	\$ 3,250,067
3182	ESEA: School Improvement (CSI)	\$ 86,451
3310	Special Ed: IDEA Basic Local Assistance Entitlement	\$ 4,900,285
3311	Special Ed: IDEA Basic Local Assistance Entitlement Private Schools	\$ 18,701
3315	Special Ed: IDEA Preschool Grants	\$ 103,108
3327	Special Ed: IDEA Mental Health Reimbursement	\$ 400,000
3345	Special Ed: IDEA Preschool Staff Development	\$ 1,032
3410	Department of Rehab Workability	\$ 40,000
3550	Carl D. Perkins Career and Technical Education	\$ 109,449
4035	ESEA: Title II Improving Teacher Quality	\$ 667,404
4127	ESEA: Title IV Student Support and Academic Enrichment	\$ 313,985
4203	ESEA: Title III Limited English Proficient	\$ 310,329
TOTAL FEDERAL REVENUES		\$ 10,217,811

2019-2020 First Interim state revenues include the following programs:

- ✚ Mandate Block Grant funds based on 2018-2019 ADA: K-8 ADA \$32.18, 9-12 ADA \$61.94
- ✚ Lottery funds are projected on 2018-2019 Annual ADA: Unrestricted Lottery \$153 per ADA and Lottery Prop 20 \$54 per ADA
- ✚ One-Time Special Education Early Intervention Preschool Grant: \$9,010 per eligible pupil
- ✚ Estimated STRS On Behalf Pension Contribution rate is based on 2018-2019

Resource	Description	Allocation
0000	Mandate Block Grant	\$ 949,177
0000	State Testing	\$ 62,000
0000	Special Education Early Intervention Preschool Grant	\$ 1,639,820
1100	Lottery	\$ 3,574,732
6300	Lottery Prop 20	\$ 1,347,792
6387	Career Technical Education Incentive Grant	\$ 533,678
6388	K-12 Strong Workforce	\$ 80,000
6512	Special Ed Mental Health	\$ 1,440,295
6520	Special Ed Workability	\$ 57,945
6695	Prop 56 Tobacco Prevention Act	\$ 157,000
7510	Low-Performing Students Block Grant	\$ 18,193
7690	STRS on Behalf Pension Contribution	\$ 9,699,533
TOTAL STATE REVENUES		\$19,560,165

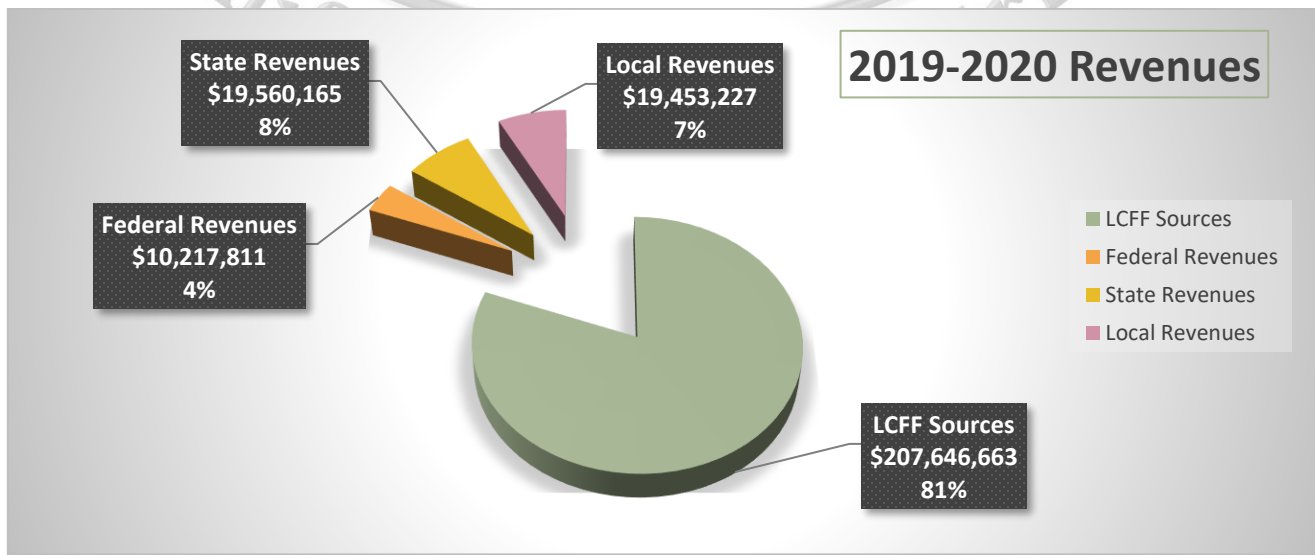
Murrieta Valley Unified School District 2019-2020 First Interim Budget Assumptions

Revenues – continued

2019-2020 First Interim local revenues include interest earnings, use of facilities, donations, reimbursements from outside agencies, reimbursements from district safety credits with the JPA, non-resident student fees and other miscellaneous revenues. Local revenues for AB602 special education are funded on district-wide projected P2 ADA.

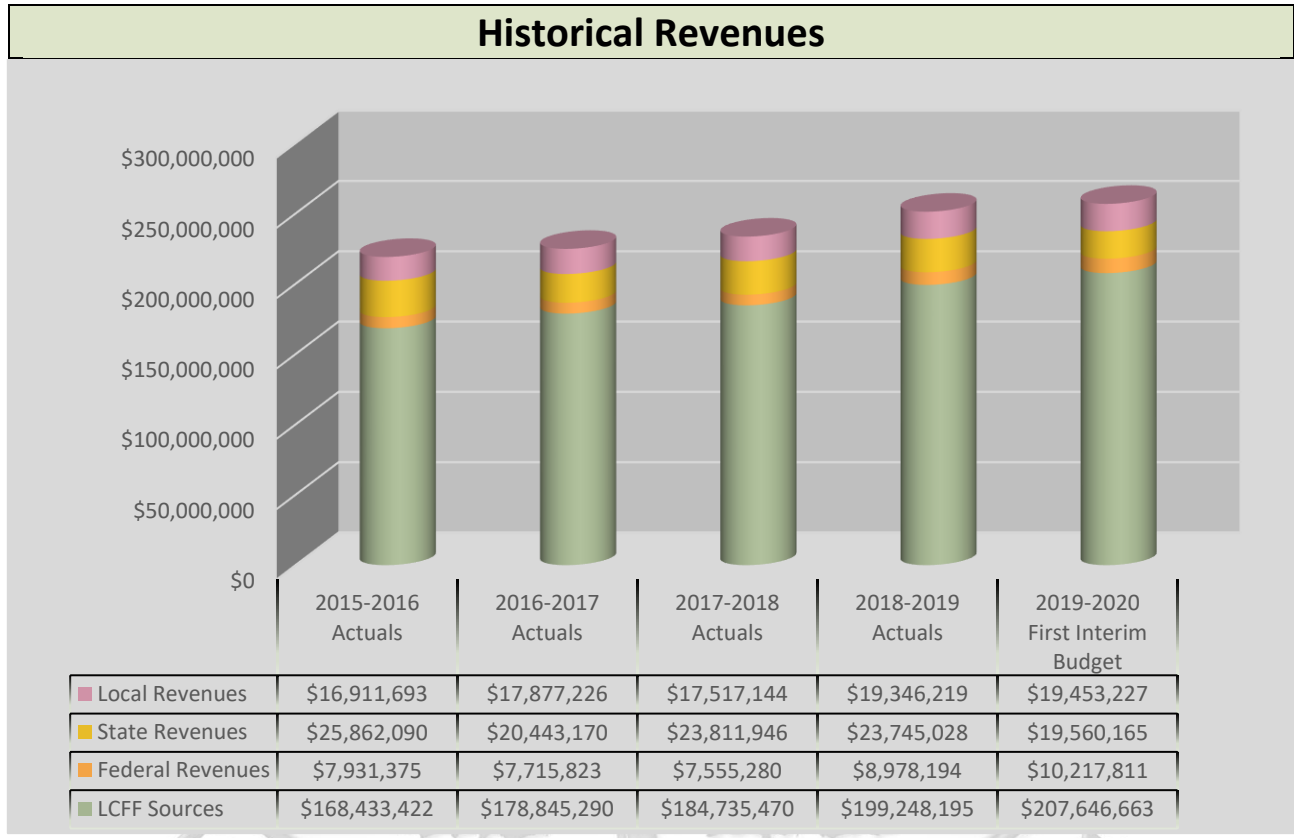
Resource	Description	Allocation
0000	Leases & Rentals	\$ 495,601
0000	Interest	\$ 500,000
0000	Other Income	\$ 425,000
0200	Safety Credits Reimbursements	\$ 1,334,677
0600	Donation Revenue	\$ 545,000
0605	Safety Awards	\$ 19,000
0607	Restitution Payments	\$ 52,693
0610	Other Awards	\$ 2,500
0620	Non-Resident Student Fees	\$ 530,450
0704	Transportation Services	\$ 290,000
0991	Bill to Outside Agencies	\$ 1,255,000
6500	Special Education SELPA Transfer from COE	\$ 13,013,133
6531	Low Incidence Special Education	\$ 42,908
9986	Redevelopment Revenues	\$ 947,265
TOTAL LOCAL REVENUES		\$ 19,453,227

2019-2020 First Interim revenues are projected at \$256,877,866.



Murrieta Valley Unified School District 2019-2020 First Interim Budget Assumptions

Revenues - continued



Expenditures

Salaries and Benefits

- ✚ 2019-2020 First Interim budget includes the following FTEs:
 - Certificated Bargaining Unit 1,070.8
 - Classified Bargaining Unit 802.5
 - Management/Support 166.9

Murrieta Valley Unified School District 2019-2020 First Interim Budget Assumptions

Expenditures - continued

- ✚ Certified staffing ratios to develop initial 2019-2020 general education staffing requirements:
 - TK/K-3 Grades—Individual site Grade Span Adjustment calculations were utilized for staffing
 - 4-5 Grades—32:1
 - 6-8 Grades—31:1
 - 9-12 Grades—31:1 Core Subjects, 60:1 Physical Education, 38:1 Electives
- ✚ Classified staffing ratios—these ratios do not include crossing guards, custodians, technology assistants or special education staff. All staffing requirements for special education are determined by Education Code and/or contract requirements.
 - Basic Hours—27:1 Elementary, 25:1 Middle Schools, 22:1 High Schools
 - Supplemental—32:1 Elementary, 47:1 Middle Schools, 37:1 High Schools
- ✚ Statutory Benefits and Health and Welfare
 - STRS (State Teachers' Retirement System)
 - Adopted Budget included a STRS Rate increase of .42% from 16.28% to 16.70% equal to approximately \$0.50M
 - First Interim includes final STRS rate equal to 17.10%
 - PERS (Public Employees' Retirement System)
 - Adopted Budget included a PERS Rate increase of 2.671% from 18.062% to 20.733% equal to approximately \$1.050M
 - First Interim includes final PERS rate equal to 19.721%
 - Certificated total statutory benefit rate equal to 21.20%
 - Classified total statutory benefit rate equal to 30.021%
 - Health and welfare cap \$9,675 per FTE
- ✚ Governmental Accounting Standards Board (GASB) 68 requires districts to record their proportionate share of the STRS pension liability. 2019-2020 First Interim revenue and expenditure budgets in the restricted General Fund include a projected liability of \$9,699,533.
- ✚ Step and Column
 - All certificated employees \$2,138,883 plus statutory benefits of \$453,443 for a total of \$2,592,326.
 - All classified employees \$308,238 plus statutory benefits of \$92,536 for a total of \$400,774.
- ✚ Negotiated agreement budget impacts for all employee groups are included in the First Interim Report. Public Disclosure Agreements are currently pending board approval
- ✚ Retiree Benefits are projected at \$998,327.

Murrieta Valley Unified School District 2019-2020 First Interim Budget Assumptions

Expenditures - continued

- ✚ Annual payments for Supplemental Early Retirement Incentive Programs: the fifth annual payment equal to \$1,590,131 for the 2014-2015 program and the first annual payment equal to \$2,132,972 for the 2018-2019 program.
- ✚ The budget also includes approximately \$5.8M in district paid salaries and benefits for substitutes, athletic stipends, home hospital instruction, Saturday school instruction, class size compensation, AB1522 paid sick leave for substitutes, and summer school instruction.
- ✚ Salary and benefit projections of \$228,645,172 are equal to 85% of total expenditures.

Discretionary Budgets

Site discretionary budgets are funded at the allocation rates listed below and projected October 2019 CBEDS student enrollment numbers. Per pupil allocation rates have maintained a 5% reduction applied in the prior year. Discretionary budget allocations will be finalized upon CalPads certification.

Description	Per Student Allocation	Academic Stipend Allocation	Per Student Stipend Allocation	Other
Elementary	\$52.25	\$15,000	\$4.00	\$600 combo class
Middle Schools	\$52.25	\$35,000	\$4.00	n/a
High Schools	\$57.00	\$73,842	n/a	n/a
Continuation	\$52.25	\$15,000	n/a	n/a
Independent Study	\$52.25	n/a	n/a	n/a

2019 2020 Site Allocations

<u>Site</u>	<u>Discretionary</u>	<u>Site</u>	<u>Discretionary</u>
Alta Murrieta Elementary	\$ 67,594	Tovashal Elementary	\$ 60,056
Antelope Hills Elementary	\$ 62,306	Shivela Middle	\$113,075
Avaxat Elementary	\$ 53,869	Thompson Middle	\$127,925
Buchanan Elementary	\$ 68,831	Warm Springs Middle	\$ 87,538
Cole Canyon Elementary	\$ 77,325	McElhinney Middle	\$116,563
E. Hale Curran Elementary	\$ 49,088	Murrieta Valley High	\$188,922
Lisa J. Mails Elementary	\$ 70,181	Murrieta Mesa High	\$211,839
Monte Vista Elementary	\$ 64,444	Vista Murrieta High	\$276,192
Murrieta Elementary	\$ 62,925	Murrieta Canyon Academy	\$ 29,996
Rail Ranch Elementary	\$ 53,813		
		Total	\$1,842,482

Murrieta Valley Unified School District 2019-2020 First Interim Budget Assumptions

Expenditures - continued

Department budget allocations listed below have been maintained at prior year levels which included a 10% reduction. This maintained reduction was not applied to budgets for maintenance, operations and redevelopment.

2019 2020 Department Discretionary Allocations			
<u>Department</u>	<u>Discretionary</u>	<u>Department</u>	<u>Discretionary</u>
Board & Superintendent	\$ 59,531	Ongoing Major Maintenance Account	\$1,144,750
Business Services	\$ 22,500	Operations	\$ 544,528
Communications	\$ 37,805	Purchasing & Warehouse	\$ 12,330
Energy Management	\$ 9,180	Redevelopment Projects	\$ 950,039
Facilities	\$ 14,441	Risk Management	\$ 4,770
Family Services	\$ 5,170	Special Education	\$ 387,003
Human Resources	\$ 35,955	Technology	\$ 46,350
Infrastructure	\$ 75,000		
		Total	\$3,349,352

Other Expenditures

Lottery expenditures totaling \$4,820,557 include the following:

- + Certificated Teacher Salaries and Benefits \$2,915,600
- + Site Programs: Athletics, Band, Choir and Drama \$192,500
- + Educational Services, Counseling, Curriculum and Instruction, Health Services, Student Support \$143,632
- + School Resource Officers \$323,000
- + Instructional Materials (Restricted Lottery) \$1,245,825

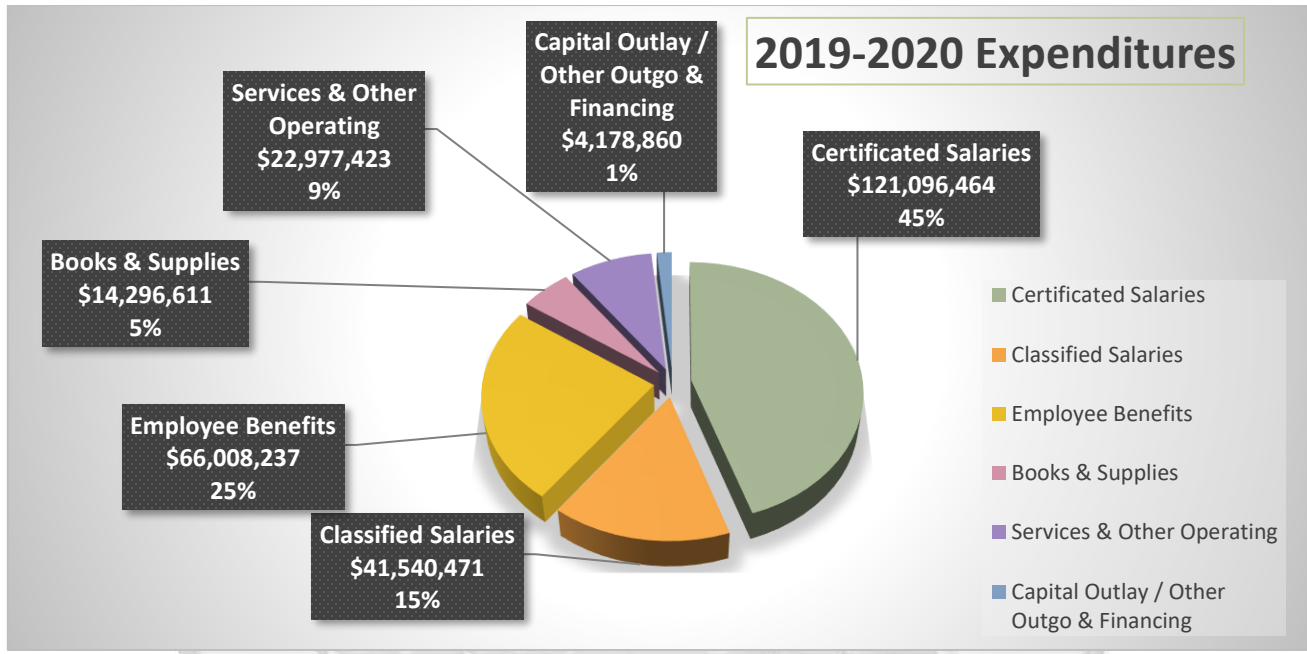
Other expenditures include:

- + Utilities including gas, electricity, sewer, telephones, waste disposal and hazardous waste disposal have been budgeted at \$5,415,000.
- + Long term debt and other outgo expenditures have been budgeted at \$555,545.
 - o Long term debt includes payments for the District Support Center COP.
- + Operating leases for buildings, district paid copiers, click charges and print shop are budgeted at \$1,432,902.
- + Murrieta Valley Unified School District's approved indirect cost rate for 2019-2020 is 5.37% and will provide an estimated <\$1,043,371> to the unrestricted general fund from restricted resources and other district funds.

Murrieta Valley Unified School District 2019-2020 First Interim Budget Assumptions

Expenditures - continued

2019-2020 First Interim expenditures are projected at \$270,098,066



Murrieta Valley Unified School District 2019-2020 First Interim Budget Assumptions

Contributions to Programs

2019-2020 First Interim Budget includes contributions from unrestricted funds to the following programs:

Ongoing Major Maintenance and Repair

- The State Allocation Board requires that districts who receive state funding for school construction contribute unrestricted resources to a restricted categorical program titled Ongoing and Major Maintenance-Restricted Maintenance Account. The 2019-2020 Ongoing and Major Maintenance-Restricted Maintenance Account contribution is \$8,115,000 equal to 3% of total General Fund expenditures.

Special Education

- Special Education expenditures include salaries and benefits, step and column costs, non-public schools, non-public agencies, services, legal costs, mediation agreements and discretionary funds. The contribution to special education is projected at \$29,722,452

Transportation

- Transportation expenditures include salaries and benefits, step increases and general operating expenses including fuel, parts and repairs. The contribution to transportation is projected at \$4,117,621.

Murrieta Valley Unified School District 2019-2020 First Interim Budget Assumptions

Local Control Accountability Plan

As a requirement of LCFF, districts must adopt and annually update a three-year LCAP (Local Control Accountability Plan). Districts will develop a plan that includes annual goals and actions that will be implemented to meet eight State priorities. MVUSD's LCAP goals are as follows:

- ✚ Goal 1 Student Learning and Achievement:
 - Ensure all students learn through access to high quality actions and services that increase school readiness, academic achievement, and civic/career/college readiness.
- ✚ Goal 2 Prevention/Intervention/Acceleration:
 - Provide high quality prevention/intervention acceleration actions and services to eliminate barriers to student access to required and desired areas of study.
- ✚ Goal 3 Professional Development:
 - Ensure classroom teachers, instructional support staff, and school administrators are trained in the state standards, the standards aligned curriculums, proven researched-based instructional strategies, effective instructional technologies, instructional resources/assessments, and the collection and use of data in professional discussions to inform instruction and enhance student learning. Recruit and retain a diverse and highly qualified teaching staff and support staff to promote the implementation of best practices.
- ✚ Goal 4 Engagement, Culture and Climate:
 - Ensure all school sites have safe, welcoming, inspiring, and inclusive climates for all students and their families, so that all students are behaviorally and academically engaged in school and ready to learn.

In addition, services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year. The Demonstration of Increased or Improved Services for 2019-2020 is equal to 7.55%. Districts must demonstrate how the percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

2019 2020 LOCAL CONTROL ACCOUNTABILITY PLAN					
Funding Source	Goal 1	Goal 2	Goal 3	Goal 4	Total
LCFF	\$ 9,546,966	\$ 4,006,522	\$ 1,889,075	\$ 1,992,828	\$17,435,391
Restricted Lottery	\$ 0	\$ 78,550	\$ 0	\$ 0	\$ 78,550
Career Technical Grant	\$ 77,065	\$ 0	\$ 0	\$ 0	\$ 77,065
Low Performing Grant	\$ 0	\$ 0	\$ 145,357	\$ 0	\$ 145,357
School Improvement CSI	\$ 86,451	\$ 0	\$ 0	\$ 0	\$ 86,451
Mental Health	\$ 0	\$ 0	\$ 0	\$ 113,601	\$ 113,601
Title IV Student Support	\$ 0	\$ 0	\$ 0	\$ 284,792	\$ 284,792
TOTALS	\$ 9,710,482	\$ 4,085,072	\$ 2,034,432	\$ 2,391,221	\$18,221,207

2019-2020 First Interim Budget incorporates all four district goals, expenditures related to student achievement and increased/improved services requirements.

Murrieta Valley Unified School District 2019-2020 First Interim Budget Assumptions

Fund Balance

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2019-2020 projected ending balance.

2019 2020 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Non-spendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 5,839,374	\$ 5,839,374
Assigned	\$10,334,975	\$ 0	\$10,334,975
Unassigned Reserve for Economic Uncertainties 3%	\$ 8,102,942	\$ 0	\$ 8,102,942
Unassigned/Unappropriated	\$11,923,838	\$ 0	\$11,923,838
ENDING FUND BALANCE TOTALS	\$30,376,755	\$ 5,839,374	\$36,216,129

The 2019-2020 First Interim Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	206,364,405.00	206,364,405.00	81,594,537.24	207,646,663.00	1,282,258.00	0.6%
2) Federal Revenue		8100-8299	8,459,095.00	8,459,095.00	898,839.64	10,217,811.00	1,758,716.00	20.8%
3) Other State Revenue		8300-8599	17,396,234.00	17,396,234.00	766,334.66	19,560,165.00	2,163,931.00	12.4%
4) Other Local Revenue		8600-8799	18,187,474.00	18,187,474.00	3,679,272.68	19,453,227.00	1,265,753.00	7.0%
5) TOTAL, REVENUES			250,407,208.00	250,407,208.00	86,938,984.22	256,877,866.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	117,641,018.00	117,589,230.00	37,701,710.78	121,096,464.00	(3,507,234.00)	-3.0%
2) Classified Salaries		2000-2999	40,941,166.00	40,904,255.00	12,131,663.91	41,540,471.00	(636,216.00)	-1.6%
3) Employee Benefits		3000-3999	65,573,916.00	65,530,591.00	21,210,813.88	66,008,237.00	(477,646.00)	-0.7%
4) Books and Supplies		4000-4999	12,382,953.00	12,495,048.00	3,013,917.41	14,296,611.00	(1,801,563.00)	-14.4%
5) Services and Other Operating Expenditures		5000-5999	21,113,395.00	21,348,737.00	8,443,567.32	22,977,423.00	(1,628,686.00)	-7.6%
6) Capital Outlay		6000-6999	3,922,774.00	3,707,361.00	331,677.99	4,272,407.00	(565,046.00)	-15.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	437,358.00	437,358.00	173,842.72	555,545.00	(118,187.00)	-27.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(636,552.00)	(636,552.00)	0.00	(649,092.00)	12,540.00	-2.0%
9) TOTAL, EXPENDITURES			261,376,028.00	261,376,028.00	83,007,194.01	270,098,066.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,968,820.00)	(10,968,820.00)	3,931,790.21	(13,220,200.00)		
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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,968,820.00)	(10,968,820.00)	3,931,790.21	(13,220,200.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,974,180.00	49,436,329.53		49,436,329.53	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)			45,974,180.00	49,436,329.53		49,436,329.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,974,180.00	49,436,329.53		49,436,329.53		
2) Ending Balance, June 30 (E + F1e)			35,005,360.00	38,467,509.53		36,216,129.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
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	5,701,082.00	6,076,368.42		5,839,374.42		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,519,028.00	12,520,608.02		10,334,975.00		
Medi-Cal Audit Repayment	0000	9780	2,062,898.00					
Medi-Cal Administrative Activities	0000	9780	170,000.00					
1617 One-Time Funds for Outstanding	0000	9780	419,126.00					
1718 One-Time Funds for Outstanding	0000	9780	3,223,814.00					
1819 One-Time Funds for Outstanding	0000	9780	4,055,647.00					
Donations	0000	9780	765,000.00					
Saturday School Reimbursement Progi	0000	9780	40,000.00					
Site Safety Awards	0000	9780	33,000.00					
Green Team Schools	0000	9780	39,000.00					
Site Facility Use Agreement	0000	9780	45,000.00					
Other Local Grants	0000	9780	13,000.00					
Non Resident Student Fees	0000	9780	495,543.00					
Transportation Equipment Reserve	0000	9780	237,000.00					
LCAP Site Supplemental Allocations	0000	9780	920,000.00					
Medi-Cal LEA Audit Repayment	0000	9780		1,764,621.60				
Medi-Cal Administrative Activities	0000	9780		622,526.39				
1617 One-Time Funds for Outstanding	0000	9780		413,569.05				
1718 One-Time Funds for Outstanding	0000	9780		3,223,814.00				
1819 One-Time Funds for Outstanding	0000	9780		3,860,570.00				
Donations	0000	9780		704,331.21				
Saturday School Reimbursement Progi	0000	9780		41,407.88				
Site Safety Awards	0000	9780		31,525.52				
Green Team Schools	0000	9780		37,197.87				
Site Facility Use Agreements	0000	9780		48,100.00				
Other Local Grants	0000	9780		17,591.66				
Non Resident Student Fees	0000	9780		506,434.95				
Transportation Equipment Reserve	0000	9780		270,676.00				
LCAP Site Supplemental Allocations	0000	9780		978,241.89				
Medi-Cal LEA Audit Repayment	0000	9780				1,764,622.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CSEA Negotiated Agreement	0000	9780				111,800.00		
Medi-Cal Administrative Activities	0000	9780				400,805.00		
1617 One-Time Funds for Outstanding	0000	9780				419,126.00		
1718 One-Time Funds for Outstanding	0000	9780				3,223,814.00		
1819 One-Time Funds for Outstanding	0000	9780				3,860,570.00		
Non Resident Student Fees	0000	9780				554,238.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,841,281.00	7,841,281.00		8,102,942.00		
Unassigned/Unappropriated Amount		9790	8,928,969.00	12,014,252.09		11,923,838.11		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	119,744,578.00	119,744,578.00	69,546,888.00	115,226,913.00	(4,517,665.00)	-3.8%
Education Protection Account State Aid - Current Year		8012	34,332,554.00	34,332,554.00	9,379,492.00	37,517,966.00	3,185,412.00	9.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	579,437.00	579,437.00	0.00	579,437.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	50,181,616.00	50,181,616.00	0.00	51,840,852.00	1,659,236.00	3.3%
Unsecured Roll Taxes		8042	2,301,048.00	2,301,048.00	0.00	2,301,048.00	0.00	0.0%
Prior Years' Taxes		8043	2,731,623.00	2,731,623.00	2,093,810.00	2,731,623.00	0.00	0.0%
Supplemental Taxes		8044	900,761.00	900,761.00	438,969.60	609,303.00	(291,458.00)	-32.4%
Education Revenue Augmentation Fund (ERAF)		8045	(6,149,374.00)	(6,149,374.00)	153,524.64	(5,726,592.00)	422,782.00	-6.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,772,431.00	1,772,431.00	0.00	2,596,382.00	823,951.00	46.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			206,394,674.00	206,394,674.00	81,612,684.24	207,676,932.00	1,282,258.00	0.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(30,269.00)	(30,269.00)	(18,147.00)	(30,269.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			206,364,405.00	206,364,405.00	81,594,537.24	207,646,663.00	1,282,258.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,909,858.00	4,909,858.00	9,128.21	4,918,986.00	9,128.00	0.2%
Special Education Discretionary Grants		8182	504,140.00	504,140.00	0.00	504,140.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	17,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,128,207.00	2,128,207.00	475,112.71	3,250,067.00	1,121,860.00	52.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	424,354.00	424,354.00	211,536.00	667,404.00	243,050.00	57.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	133,123.00	133,123.00	85,991.72	310,329.00	177,206.00	133.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	228,742.00	228,742.00	117,071.00	400,436.00	171,694.00	75.1%
Career and Technical Education	3500-3599	8290	113,671.00	113,671.00	0.00	109,449.00	(4,222.00)	-3.7%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	40,000.00	40,000.00	New
TOTAL, FEDERAL REVENUE			8,459,095.00	8,459,095.00	898,839.64	10,217,811.00	1,758,716.00	20.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	949,177.00	949,177.00	0.00	949,177.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,702,788.00	4,702,788.00	146,862.37	4,922,524.00	219,736.00	4.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	500,000.00	500,000.00	528,633.04	533,678.00	33,678.00	6.7%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	157,000.00	157,000.00	New
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,244,269.00	11,244,269.00	90,839.25	12,997,786.00	1,753,517.00	15.6%
TOTAL, OTHER STATE REVENUE			17,396,234.00	17,396,234.00	766,334.66	19,560,165.00	2,163,931.00	12.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	947,265.00	947,265.00	0.00	947,265.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	364,655.00	364,655.00	63,852.97	495,601.00	130,946.00	35.9%
Interest		8660	400,000.00	400,000.00	45,533.26	500,000.00	100,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	378,000.00	378,000.00	530,450.00	530,450.00	152,450.00	40.3%
Transportation Fees From Individuals		8675	290,000.00	290,000.00	196,728.47	290,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,492,279.00	3,492,279.00	589,989.98	3,633,870.00	141,591.00	4.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	12,315,275.00	12,315,275.00	2,252,718.00	13,056,041.00	740,766.00	6.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,187,474.00	18,187,474.00	3,679,272.68	19,453,227.00	1,265,753.00	7.0%
TOTAL, REVENUES			250,407,208.00	250,407,208.00	86,938,984.22	256,877,866.00	6,470,658.00	2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	99,563,958.00	99,348,302.00	31,552,520.88	101,692,064.00	(2,343,762.00)	-2.4%
Certificated Pupil Support Salaries		1200	7,869,620.00	7,982,488.00	2,666,313.36	8,546,936.00	(564,448.00)	-7.1%
Certificated Supervisors' and Administrators' Salaries		1300	9,602,656.00	9,602,656.00	3,266,670.83	10,177,139.00	(574,483.00)	-6.0%
Other Certificated Salaries		1900	604,784.00	655,784.00	216,205.71	680,325.00	(24,541.00)	-3.7%
TOTAL, CERTIFICATED SALARIES			117,641,018.00	117,589,230.00	37,701,710.78	121,096,464.00	(3,507,234.00)	-3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,384,775.00	14,440,919.00	3,835,313.18	14,132,681.00	308,238.00	2.1%
Classified Support Salaries		2200	15,494,249.00	15,395,834.00	4,716,473.39	15,775,889.00	(380,055.00)	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	2,928,680.00	2,928,680.00	938,547.59	2,899,400.00	29,280.00	1.0%
Clerical, Technical and Office Salaries		2400	7,929,628.00	7,935,756.00	2,597,194.67	8,532,407.00	(596,651.00)	-7.5%
Other Classified Salaries		2900	203,834.00	203,066.00	44,135.08	200,094.00	2,972.00	1.5%
TOTAL, CLASSIFIED SALARIES			40,941,166.00	40,904,255.00	12,131,663.91	41,540,471.00	(636,216.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	29,292,316.00	29,280,161.00	6,381,974.96	30,266,033.00	(985,872.00)	-3.4%
PERS		3201-3202	8,088,880.00	8,074,422.00	2,279,654.72	7,884,576.00	189,846.00	2.4%
OASDI/Medicare/Alternative		3301-3302	4,844,418.00	4,843,693.00	1,389,189.90	4,889,485.00	(45,792.00)	-0.9%
Health and Welfare Benefits		3401-3402	14,605,296.00	14,591,623.00	5,914,642.50	14,119,185.00	472,438.00	3.2%
Unemployment Insurance		3501-3502	79,291.00	79,251.00	23,348.95	80,239.00	(988.00)	-1.2%
Workers' Compensation		3601-3602	4,123,155.00	4,120,881.00	1,293,510.26	4,228,159.00	(107,278.00)	-2.6%
OPEB, Allocated		3701-3702	998,327.00	998,327.00	392,378.05	998,327.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,542,233.00	3,542,233.00	3,536,114.54	3,542,233.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			65,573,916.00	65,530,591.00	21,210,813.88	66,008,237.00	(477,646.00)	-0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,770,559.00	3,638,137.00	452,065.84	3,665,152.00	(27,015.00)	-0.7%
Books and Other Reference Materials		4200	88,546.00	122,259.00	2,240.59	124,259.00	(2,000.00)	-1.6%
Materials and Supplies		4300	4,344,275.00	4,106,262.00	1,498,610.30	5,657,588.00	(1,551,326.00)	-37.8%
Noncapitalized Equipment		4400	4,179,573.00	4,628,390.00	1,061,000.68	4,849,612.00	(221,222.00)	-4.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,382,953.00	12,495,048.00	3,013,917.41	14,296,611.00	(1,801,563.00)	-14.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,500,000.00	1,520,500.00	220,855.82	1,772,500.00	(252,000.00)	-16.6%
Travel and Conferences		5200	633,276.00	619,354.00	116,836.17	687,159.00	(67,805.00)	-10.9%
Dues and Memberships		5300	48,020.00	61,499.00	39,490.92	61,187.00	312.00	0.5%
Insurance		5400-5450	2,041,500.00	2,041,500.00	2,048,066.41	2,041,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,302,700.00	5,302,700.00	1,771,370.42	5,302,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,152,780.00	3,267,766.00	1,396,998.46	3,256,778.00	10,988.00	0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(18,210.00)	(18,185.00)	(5,642.52)	(18,185.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,087,285.00	8,171,274.00	2,813,297.70	9,491,455.00	(1,320,181.00)	-16.2%
Communications		5900	366,044.00	382,329.00	42,293.94	382,329.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,113,395.00	21,348,737.00	8,443,567.32	22,977,423.00	(1,628,686.00)	-7.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,934,581.00	3,510,361.00	300,900.05	3,984,969.00	(474,608.00)	-13.5%
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	1,988,193.00	197,000.00	30,777.94	287,438.00	(90,438.00)	-45.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,922,774.00	3,707,361.00	331,677.99	4,272,407.00	(565,046.00)	-15.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	112,358.00	112,358.00	37,148.53	113,850.00	(1,492.00)	-1.3%
Other Debt Service - Principal		7439	250,000.00	250,000.00	136,694.19	366,695.00	(116,695.00)	-46.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			437,358.00	437,358.00	173,842.72	555,545.00	(118,187.00)	-27.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(636,552.00)	(636,552.00)	0.00	(649,092.00)	12,540.00	-2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(636,552.00)	(636,552.00)	0.00	(649,092.00)	12,540.00	-2.0%
TOTAL, EXPENDITURES			261,376,028.00	261,376,028.00	83,007,194.01	270,098,066.00	(8,722,038.00)	-3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	206,364,405.00	206,364,405.00	81,594,537.24	207,646,663.00	1,282,258.00	0.6%
2) Federal Revenue		8100-8299	17,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,492,156.00	4,492,156.00	46,335.62	6,225,729.00	1,733,573.00	38.6%
4) Other Local Revenue		8600-8799	4,924,934.00	4,924,934.00	1,423,944.68	5,449,921.00	524,987.00	10.7%
5) TOTAL, REVENUES			215,798,495.00	215,798,495.00	83,064,817.54	219,339,313.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	94,252,470.00	94,195,354.00	30,119,896.09	96,811,592.00	(2,616,238.00)	-2.8%
2) Classified Salaries		2000-2999	24,638,864.00	24,634,993.00	7,412,219.44	25,405,849.00	(770,856.00)	-3.1%
3) Employee Benefits		3000-3999	41,875,622.00	41,862,913.00	17,057,451.01	42,228,064.00	(365,151.00)	-0.9%
4) Books and Supplies		4000-4999	10,103,483.00	9,830,754.00	1,660,840.54	11,464,406.00	(1,633,652.00)	-16.6%
5) Services and Other Operating Expenditures		5000-5999	15,884,278.00	16,270,703.00	6,633,221.53	16,311,006.00	(40,303.00)	-0.2%
6) Capital Outlay		6000-6999	237,000.00	197,000.00	0.00	287,438.00	(90,438.00)	-45.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	437,358.00	437,358.00	173,842.72	555,545.00	(118,187.00)	-27.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(942,852.00)	(942,852.00)	0.00	(1,043,371.00)	100,519.00	-10.7%
9) TOTAL, EXPENDITURES			186,486,223.00	186,486,223.00	63,057,471.33	192,020,529.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			29,312,272.00	29,312,272.00	20,007,346.21	27,318,784.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(37,816,554.00)	(37,816,554.00)	0.00	(37,837,452.00)	(20,898.00)	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,816,554.00)	(37,816,554.00)	0.00	(37,837,452.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,504,282.00)	(8,504,282.00)	20,007,346.21	(10,518,668.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,808,560.00	40,895,423.11		40,895,423.11	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)			37,808,560.00	40,895,423.11		40,895,423.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,808,560.00	40,895,423.11		40,895,423.11		
2) Ending Balance, June 30 (E + F1e)			29,304,278.00	32,391,141.11		30,376,755.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
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	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,519,028.00	12,520,608.02		10,334,975.00		
Medi-Cal Audit Repayment	0000	9780	2,062,898.00					
Medi-Cal Administrative Activities	0000	9780	170,000.00					
1617 One-Time Funds for Outstanding	0000	9780	419,126.00					
1718 One-Time Funds for Outstanding	0000	9780	3,223,814.00					
1819 One-Time Funds for Outstanding	0000	9780	4,055,647.00					
Donations	0000	9780	765,000.00					
Saturday School Reimbursement Progi	0000	9780	40,000.00					
Site Safety Awards	0000	9780	33,000.00					
Green Team Schools	0000	9780	39,000.00					
Site Facility Use Agreement	0000	9780	45,000.00					
Other Local Grants	0000	9780	13,000.00					
Non Resident Student Fees	0000	9780	495,543.00					
Transportation Equipment Reserve	0000	9780	237,000.00					
LCAP Site Supplemental Allocations	0000	9780	920,000.00					
Medi-Cal LEA Audit Repayment	0000	9780		1,764,621.60				
Medi-Cal Administrative Activities	0000	9780		622,526.39				
1617 One-Time Funds for Outstanding	0000	9780		413,569.05				
1718 One-Time Funds for Outstanding	0000	9780		3,223,814.00				
1819 One-Time Funds for Outstanding	0000	9780		3,860,570.00				
Donations	0000	9780		704,331.21				
Saturday School Reimbursement Progi	0000	9780		41,407.88				
Site Safety Awards	0000	9780		31,525.52				
Green Team Schools	0000	9780		37,197.87				
Site Facility Use Agreements	0000	9780		48,100.00				
Other Local Grants	0000	9780		17,591.66				
Non Resident Student Fees	0000	9780		506,434.95				
Transportation Equipment Reserve	0000	9780		270,676.00				
LCAP Site Supplemental Allocations	0000	9780		978,241.89				
Medi-Cal LEA Audit Repayment	0000	9780				1,764,622.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CSEA Negotiated Agreement	0000	9780				111,800.00		
Medi-Cal Administrative Activities	0000	9780				400,805.00		
1617 One-Time Funds for Outstanding	0000	9780				419,126.00		
1718 One-Time Funds for Outstanding	0000	9780				3,223,814.00		
1819 One-Time Funds for Outstanding	0000	9780				3,860,570.00		
Non Resident Student Fees	0000	9780				554,238.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,841,281.00	7,841,281.00		8,102,942.00		
Unassigned/Unappropriated Amount		9790	8,928,969.00	12,014,252.09		11,923,838.11		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	119,744,578.00	119,744,578.00	69,546,888.00	115,226,913.00	(4,517,665.00)	-3.8%
Education Protection Account State Aid - Current Year		8012	34,332,554.00	34,332,554.00	9,379,492.00	37,517,966.00	3,185,412.00	9.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	579,437.00	579,437.00	0.00	579,437.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	50,181,616.00	50,181,616.00	0.00	51,840,852.00	1,659,236.00	3.3%
Unsecured Roll Taxes		8042	2,301,048.00	2,301,048.00	0.00	2,301,048.00	0.00	0.0%
Prior Years' Taxes		8043	2,731,623.00	2,731,623.00	2,093,810.00	2,731,623.00	0.00	0.0%
Supplemental Taxes		8044	900,761.00	900,761.00	438,969.60	609,303.00	(291,458.00)	-32.4%
Education Revenue Augmentation Fund (ERAF)		8045	(6,149,374.00)	(6,149,374.00)	153,524.64	(5,726,592.00)	422,782.00	-6.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,772,431.00	1,772,431.00	0.00	2,596,382.00	823,951.00	46.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			206,394,674.00	206,394,674.00	81,612,684.24	207,676,932.00	1,282,258.00	0.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(30,269.00)	(30,269.00)	(18,147.00)	(30,269.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			206,364,405.00	206,364,405.00	81,594,537.24	207,646,663.00	1,282,258.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	17,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			17,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	949,177.00	949,177.00	0.00	949,177.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,480,979.00	3,480,979.00	44,895.62	3,574,732.00	93,753.00	2.7%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	62,000.00	62,000.00	1,440.00	1,701,820.00	1,639,820.00	2644.9%
TOTAL, OTHER STATE REVENUE			4,492,156.00	4,492,156.00	46,335.62	6,225,729.00	1,733,573.00	38.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	364,655.00	364,655.00	63,852.97	495,601.00	130,946.00	35.9%
Interest		8660	400,000.00	400,000.00	45,533.26	500,000.00	100,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	378,000.00	378,000.00	530,450.00	530,450.00	152,450.00	40.3%
Transportation Fees From Individuals		8675	290,000.00	290,000.00	196,728.47	290,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,492,279.00	3,492,279.00	587,379.98	3,633,870.00	141,591.00	4.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,924,934.00	4,924,934.00	1,423,944.68	5,449,921.00	524,987.00	10.7%
TOTAL, REVENUES			215,798,495.00	215,798,495.00	83,064,817.54	219,339,313.00	3,540,818.00	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	79,648,944.00	79,568,025.00	25,135,713.52	81,148,346.00	(1,580,321.00)	-2.0%
Certificated Pupil Support Salaries		1200	5,494,552.00	5,501,355.00	1,871,334.81	5,965,251.00	(463,896.00)	-8.4%
Certificated Supervisors' and Administrators' Salaries		1300	8,635,378.00	8,635,378.00	2,944,058.61	9,183,538.00	(548,160.00)	-6.3%
Other Certificated Salaries		1900	473,596.00	490,596.00	168,789.15	514,457.00	(23,861.00)	-4.9%
TOTAL, CERTIFICATED SALARIES			94,252,470.00	94,195,354.00	30,119,896.09	96,811,592.00	(2,616,238.00)	-2.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,992,155.00	2,995,130.00	714,489.18	3,089,330.00	(94,200.00)	-3.1%
Classified Support Salaries		2200	11,781,632.00	11,768,926.00	3,477,613.64	11,892,156.00	(123,230.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	2,246,071.00	2,246,071.00	709,977.63	2,184,547.00	61,524.00	2.7%
Clerical, Technical and Office Salaries		2400	7,433,979.00	7,440,607.00	2,466,003.91	8,084,519.00	(643,912.00)	-8.7%
Other Classified Salaries		2900	185,027.00	184,259.00	44,135.08	155,297.00	28,962.00	15.7%
TOTAL, CLASSIFIED SALARIES			24,638,864.00	24,634,993.00	7,412,219.44	25,405,849.00	(770,856.00)	-3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,757,891.00	15,745,307.00	5,126,970.99	16,527,229.00	(781,922.00)	-5.0%
PERS		3201-3202	4,655,651.00	4,655,824.00	1,345,057.13	4,609,068.00	46,756.00	1.0%
OASDI/Medicare/Alternative		3301-3302	3,234,540.00	3,235,674.00	938,066.02	3,291,128.00	(55,454.00)	-1.7%
Health and Welfare Benefits		3401-3402	10,536,344.00	10,536,542.00	4,728,729.89	10,022,446.00	514,096.00	4.9%
Unemployment Insurance		3501-3502	59,449.00	59,412.00	17,594.15	60,292.00	(880.00)	-1.5%
Workers' Compensation		3601-3602	3,091,187.00	3,089,594.00	973,625.78	3,177,341.00	(87,747.00)	-2.8%
OPEB, Allocated		3701-3702	998,327.00	998,327.00	391,292.51	998,327.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,542,233.00	3,542,233.00	3,536,114.54	3,542,233.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,875,622.00	41,862,913.00	17,057,451.01	42,228,064.00	(365,151.00)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,187,000.00	3,053,051.00	66,612.65	3,056,050.00	(2,999.00)	-0.1%
Books and Other Reference Materials		4200	8,546.00	42,259.00	164.82	44,259.00	(2,000.00)	-4.7%
Materials and Supplies		4300	3,228,865.00	2,934,563.00	984,327.03	4,376,189.00	(1,441,626.00)	-49.1%
Noncapitalized Equipment		4400	3,679,072.00	3,800,881.00	609,736.04	3,987,908.00	(187,027.00)	-4.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,103,483.00	9,830,754.00	1,660,840.54	11,464,406.00	(1,633,652.00)	-16.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Travel and Conferences		5200	472,227.00	458,134.00	95,034.01	525,939.00	(67,805.00)	-14.8%
Dues and Memberships		5300	48,020.00	61,499.00	39,391.92	61,187.00	312.00	0.5%
Insurance		5400-5450	2,041,500.00	2,041,500.00	2,048,066.41	2,041,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,302,700.00	5,302,700.00	1,771,370.42	5,302,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,866,044.00	1,956,569.00	548,920.64	1,945,581.00	10,988.00	0.6%
Transfers of Direct Costs		5710	(173,000.00)	(172,547.00)	(25,182.87)	(172,547.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(18,210.00)	(18,185.00)	(5,642.52)	(18,185.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,949,053.00	6,224,906.00	2,121,825.83	6,208,704.00	16,202.00	0.3%
Communications		5900	345,944.00	366,127.00	39,437.69	366,127.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,884,278.00	16,270,703.00	6,633,221.53	16,311,006.00	(40,303.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	237,000.00	197,000.00	0.00	287,438.00	(90,438.00)	-45.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			237,000.00	197,000.00	0.00	287,438.00	(90,438.00)	-45.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	112,358.00	112,358.00	37,148.53	113,850.00	(1,492.00)	-1.3%
Other Debt Service - Principal		7439	250,000.00	250,000.00	136,694.19	366,695.00	(116,695.00)	-46.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			437,358.00	437,358.00	173,842.72	555,545.00	(118,187.00)	-27.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(306,300.00)	(306,300.00)	0.00	(394,279.00)	87,979.00	-28.7%
Transfers of Indirect Costs - Interfund		7350	(636,552.00)	(636,552.00)	0.00	(649,092.00)	12,540.00	-2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(942,852.00)	(942,852.00)	0.00	(1,043,371.00)	100,519.00	-10.7%
TOTAL, EXPENDITURES			186,486,223.00	186,486,223.00	63,057,471.33	192,020,529.00	(5,534,306.00)	-3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(37,816,554.00)	(37,816,554.00)	0.00	(37,837,452.00)	(20,898.00)	0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(37,816,554.00)	(37,816,554.00)	0.00	(37,837,452.00)	(20,898.00)	0.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(37,816,554.00)	(37,816,554.00)	0.00	(37,837,452.00)	(20,898.00)	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,442,095.00	8,442,095.00	898,839.64	10,200,811.00	1,758,716.00	20.8%
3) Other State Revenue		8300-8599	12,904,078.00	12,904,078.00	719,999.04	13,334,436.00	430,358.00	3.3%
4) Other Local Revenue		8600-8799	13,262,540.00	13,262,540.00	2,255,328.00	14,003,306.00	740,766.00	5.6%
5) TOTAL, REVENUES			34,608,713.00	34,608,713.00	3,874,166.68	37,538,553.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	23,388,548.00	23,393,876.00	7,581,814.69	24,284,872.00	(890,996.00)	-3.8%
2) Classified Salaries		2000-2999	16,302,302.00	16,269,262.00	4,719,444.47	16,134,622.00	134,640.00	0.8%
3) Employee Benefits		3000-3999	23,698,294.00	23,667,678.00	4,153,362.87	23,780,173.00	(112,495.00)	-0.5%
4) Books and Supplies		4000-4999	2,279,470.00	2,664,294.00	1,353,076.87	2,832,205.00	(167,911.00)	-6.3%
5) Services and Other Operating Expenditures		5000-5999	5,229,117.00	5,078,034.00	1,810,345.79	6,666,417.00	(1,588,383.00)	-31.3%
6) Capital Outlay		6000-6999	3,685,774.00	3,510,361.00	331,677.99	3,984,969.00	(474,608.00)	-13.5%
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	306,300.00	306,300.00	0.00	394,279.00	(87,979.00)	-28.7%
9) TOTAL, EXPENDITURES			74,889,805.00	74,889,805.00	19,949,722.68	78,077,537.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,281,092.00)	(40,281,092.00)	(16,075,556.00)	(40,538,984.00)		
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	37,816,554.00	37,816,554.00	0.00	37,837,452.00	20,898.00	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			37,816,554.00	37,816,554.00	0.00	37,837,452.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,464,538.00)	(2,464,538.00)	(16,075,556.00)	(2,701,532.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,165,620.00	8,540,906.42		8,540,906.42	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)			8,165,620.00	8,540,906.42		8,540,906.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,165,620.00	8,540,906.42		8,540,906.42		
2) Ending Balance, June 30 (E + F1e)			5,701,082.00	6,076,368.42		5,839,374.42		
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	5,701,082.00	6,076,368.42		5,839,374.42		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,909,858.00	4,909,858.00	9,128.21	4,918,986.00	9,128.00	0.2%
Special Education Discretionary Grants		8182	504,140.00	504,140.00	0.00	504,140.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,128,207.00	2,128,207.00	475,112.71	3,250,067.00	1,121,860.00	52.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	424,354.00	424,354.00	211,536.00	667,404.00	243,050.00	57.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	133,123.00	133,123.00	85,991.72	310,329.00	177,206.00	133.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	228,742.00	228,742.00	117,071.00	400,436.00	171,694.00	75.1%
Career and Technical Education	3500-3599	8290	113,671.00	113,671.00	0.00	109,449.00	(4,222.00)	-3.7%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	40,000.00	40,000.00	New
TOTAL, FEDERAL REVENUE			8,442,095.00	8,442,095.00	898,839.64	10,200,811.00	1,758,716.00	20.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	1,221,809.00	1,221,809.00	101,966.75	1,347,792.00	125,983.00	10.3%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	500,000.00	500,000.00	528,633.04	533,678.00	33,678.00	6.7%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	157,000.00	157,000.00	New
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,182,269.00	11,182,269.00	89,399.25	11,295,966.00	113,697.00	1.0%
TOTAL, OTHER STATE REVENUE			12,904,078.00	12,904,078.00	719,999.04	13,334,436.00	430,358.00	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	947,265.00	947,265.00	0.00	947,265.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	2,610.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	12,315,275.00	12,315,275.00	2,252,718.00	13,056,041.00	740,766.00	6.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,262,540.00	13,262,540.00	2,255,328.00	14,003,306.00	740,766.00	5.6%
TOTAL, REVENUES			34,608,713.00	34,608,713.00	3,874,166.68	37,538,553.00	2,929,840.00	8.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	19,915,014.00	19,780,277.00	6,416,807.36	20,543,718.00	(763,441.00)	-3.9%
Certificated Pupil Support Salaries		1200	2,375,068.00	2,481,133.00	794,978.55	2,581,685.00	(100,552.00)	-4.1%
Certificated Supervisors' and Administrators' Salaries		1300	967,278.00	967,278.00	322,612.22	993,601.00	(26,323.00)	-2.7%
Other Certificated Salaries		1900	131,188.00	165,188.00	47,416.56	165,868.00	(680.00)	-0.4%
TOTAL, CERTIFICATED SALARIES			23,388,548.00	23,393,876.00	7,581,814.69	24,284,872.00	(890,996.00)	-3.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,392,620.00	11,445,789.00	3,120,824.00	11,043,351.00	402,438.00	3.5%
Classified Support Salaries		2200	3,712,617.00	3,626,908.00	1,238,859.75	3,883,733.00	(256,825.00)	-7.1%
Classified Supervisors' and Administrators' Salaries		2300	682,609.00	682,609.00	228,569.96	714,853.00	(32,244.00)	-4.7%
Clerical, Technical and Office Salaries		2400	495,649.00	495,149.00	131,190.76	447,888.00	47,261.00	9.5%
Other Classified Salaries		2900	18,807.00	18,807.00	0.00	44,797.00	(25,990.00)	-138.2%
TOTAL, CLASSIFIED SALARIES			16,302,302.00	16,269,262.00	4,719,444.47	16,134,622.00	134,640.00	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,534,425.00	13,534,854.00	1,255,003.97	13,738,804.00	(203,950.00)	-1.5%
PERS		3201-3202	3,433,229.00	3,418,598.00	934,597.59	3,275,508.00	143,090.00	4.2%
OASDI/Medicare/Alternative		3301-3302	1,609,878.00	1,608,019.00	451,123.88	1,598,357.00	9,662.00	0.6%
Health and Welfare Benefits		3401-3402	4,068,952.00	4,055,081.00	1,185,912.61	4,096,739.00	(41,658.00)	-1.0%
Unemployment Insurance		3501-3502	19,842.00	19,839.00	5,754.80	19,947.00	(108.00)	-0.5%
Workers' Compensation		3601-3602	1,031,968.00	1,031,287.00	319,884.48	1,050,818.00	(19,531.00)	-1.9%
OPEB, Allocated		3701-3702	0.00	0.00	1,085.54	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			23,698,294.00	23,667,678.00	4,153,362.87	23,780,173.00	(112,495.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	583,559.00	585,086.00	385,453.19	609,102.00	(24,016.00)	-4.1%
Books and Other Reference Materials		4200	80,000.00	80,000.00	2,075.77	80,000.00	0.00	0.0%
Materials and Supplies		4300	1,115,410.00	1,171,699.00	514,283.27	1,281,399.00	(109,700.00)	-9.4%
Noncapitalized Equipment		4400	500,501.00	827,509.00	451,264.64	861,704.00	(34,195.00)	-4.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,279,470.00	2,664,294.00	1,353,076.87	2,832,205.00	(167,911.00)	-6.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,450,000.00	1,470,500.00	220,855.82	1,722,500.00	(252,000.00)	-17.1%
Travel and Conferences		5200	161,049.00	161,220.00	21,802.16	161,220.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	99.00	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	1,286,736.00	1,311,197.00	848,077.82	1,311,197.00	0.00	0.0%
Transfers of Direct Costs		5710	173,000.00	172,547.00	25,182.87	172,547.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,138,232.00	1,946,368.00	691,471.87	3,282,751.00	(1,336,383.00)	-68.7%
Communications		5900	20,100.00	16,202.00	2,856.25	16,202.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,229,117.00	5,078,034.00	1,810,345.79	6,666,417.00	(1,588,383.00)	-31.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,934,581.00	3,510,361.00	300,900.05	3,984,969.00	(474,608.00)	-13.5%
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	1,751,193.00	0.00	30,777.94	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,685,774.00	3,510,361.00	331,677.99	3,984,969.00	(474,608.00)	-13.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	306,300.00	306,300.00	0.00	394,279.00	(87,979.00)	-28.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			306,300.00	306,300.00	0.00	394,279.00	(87,979.00)	-28.7%
TOTAL, EXPENDITURES			74,889,805.00	74,889,805.00	19,949,722.68	78,077,537.00	(3,187,732.00)	-4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	37,816,554.00	37,816,554.00	0.00	37,837,452.00	20,898.00	0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			37,816,554.00	37,816,554.00	0.00	37,837,452.00	20,898.00	0.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			37,816,554.00	37,816,554.00	0.00	37,837,452.00	(20,898.00)	0.1%

Resource	Description	2019-20 Projected Year Totals
6230	California Clean Energy Jobs Act	0.20
6300	Lottery: Instructional Materials	1,783,747.34
6500	Special Education	0.83
6512	Special Ed: Mental Health Services	568,708.42
7311	Classified School Employee Professional De	69,370.00
7510	Low-Performing Students Block Grant	863,406.00
8150	Ongoing & Major Maintenance Account (RM,	2,084,944.92
9010	Other Restricted Local	469,196.71
Total, Restricted Balance		<u>5,839,374.42</u>



Inspiring every student to think, to learn, to achieve, to care.

SUPPLEMENTAL FORMS

2019 - 2020

First Interim

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,112.36	22,112.36	22,264.00	22,264.00	151.64	1%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	22,112.36	22,112.36	22,264.00	22,264.00	151.64	1%
5. District Funded County Program ADA						
a. County Community Schools	3.45	3.45	3.45	3.45	0.00	0%
b. Special Education-Special Day Class	2.05	2.05	2.05	2.05	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.11	0.11	0.11	0.11	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.61	5.61	5.61	5.61	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,117.97	22,117.97	22,269.61	22,269.61	151.64	1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)								
			July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF										
(Enter Month Name):										
November										
A. BEGINNING CASH			41,770,636.00	39,430,840.00	40,818,172.00	53,747,578.00	53,888,554.00	43,303,003.00	53,016,320.00	54,671,770.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment			17,386,722.00	17,386,722.00	26,766,214.00	17,386,722.00	0.00	9,379,492.00	6,954,689.00	7,745,068.00
Property Taxes			0.00	0.00	2,682,483.00	3,821.00	3,252,807.00	16,400,000.00	11,250,000.00	2,100,000.00
Miscellaneous Funds			0.00	(18,147.00)	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue			35,892.00	0.00	176,299.00	686,649.00	0.00	200,000.00	1,200,000.00	0.00
Other State Revenue			1,440.00	868,603.00	(320,057.00)	216,349.00	935,772.00	2,500,000.00	1,300,000.00	75,000.00
Other Local Revenue			29,660.00	1,270,589.00	624,343.00	1,754,680.00	2,371,946.00	1,000,000.00	1,000,000.00	150,000.00
Interfund Transfers In			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			17,453,714.00	19,507,767.00	29,929,282.00	20,048,221.00	6,560,525.00	29,479,492.00	21,704,689.00	10,070,068.00
C. DISBURSEMENTS										
Certificated Salaries			9,063,438.00	9,440,571.00	9,532,008.00	9,665,694.00	9,751,803.00	9,800,000.00	10,200,000.00	10,200,000.00
Classified Salaries			2,700,468.00	2,948,995.00	2,963,046.00	3,519,154.00	3,205,941.00	3,450,000.00	3,450,000.00	5,100,000.00
Employee Benefits			8,151,353.00	3,971,684.00	4,815,752.00	4,272,025.00	3,376,834.00	4,700,000.00	4,350,000.00	4,800,000.00
Books and Supplies			83,218.00	881,762.00	974,124.00	1,074,812.00	633,252.00	250,000.00	350,000.00	350,000.00
Services			3,073,395.00	1,868,740.00	1,817,051.00	1,684,381.00	1,614,111.00	1,500,000.00	1,500,000.00	1,500,000.00
Capital Outlay			0.00	72,759.00	2,438.00	256,482.00	125,485.00	0.00	0.00	0.00
Other Outgo			173,843.00	0.00	0.00	0.00	0.00	0.00	300,000.00	30,000.00
Interfund Transfers Out			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			23,245,715.00	19,184,511.00	20,104,419.00	20,472,548.00	18,707,426.00	19,700,000.00	20,150,000.00	21,980,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable			12,613,516.00	4,916,411.00	1,574,026.00	4,096,857.00	264,066.00	1,561,395.00	100,000.00	100,761.00
Due From Other Funds			613,449.00	0.00	0.00	0.00	613,449.00	0.00	0.00	0.00
Stores			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures			33,825.00	0.00	0.00	0.00	0.00	33,825.00	0.00	0.00
Other Current Assets			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			13,260,790.00	4,916,411.00	1,574,026.00	4,096,857.00	877,515.00	1,561,395.00	133,825.00	100,761.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable			4,890,369.00	1,464,206.00	509,950.00	277,732.00	7,066.00	45.00	0.00	520,000.00
Due To Other Funds			5,146.00	0.00	0.00	0.00	5,146.00	0.00	0.00	0.00
Current Loans			0.00	0.00	0.00	0.00	300,000.00	0.00	200,000.00	(300,000.00)
Unearned Revenues			714,582.00	0.00	0.00	714,582.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			5,610,097.00	1,464,206.00	509,950.00	992,314.00	312,212.00	45.00	200,000.00	220,000.00
<u>Nonoperating</u>										
Suspense Clearing			0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL BALANCE SHEET ITEMS			7,650,693.00	3,452,205.00	1,064,076.00	3,104,543.00	565,303.00	(66,175.00)	100,761.00	(220,000.00)
E. NET INCREASE/DECREASE (B - C + D)			(2,339,796.00)	1,387,332.00	12,929,406.00	140,976.00	(10,585,551.00)	9,713,317.00	1,655,450.00	(12,129,932.00)
F. ENDING CASH (A + E)			39,430,840.00	40,818,172.00	53,747,578.00	53,888,554.00	43,303,003.00	53,016,320.00	54,671,770.00	42,541,838.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF									
(Enter Month Name):									
November									
A. BEGINNING CASH		42,541,838.00	40,459,276.00	34,234,344.00	33,809,412.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		8010-8019 17,124,560.00	7,745,068.00	7,745,068.00	17,124,554.00	0.00	0.00	152,744,879.00	152,744,879.00
Property Taxes		8020-8079 0.00	5,600,000.00	12,700,000.00	942,942.00	0.00	0.00	54,932,053.00	54,932,053.00
Miscellaneous Funds		8080-8099 (12,122.00)	0.00	0.00	0.00	0.00	0.00	(30,269.00)	(30,269.00)
Federal Revenue		8100-8299 425,000.00	500,000.00	0.00	750,000.00	6,243,971.00	0.00	10,217,811.00	10,217,811.00
Other State Revenue		8300-8599 1,600,000.00	0.00	350,000.00	10,900,000.00	1,133,058.00	0.00	19,560,165.00	19,560,165.00
Other Local Revenue		8600-8799 2,600,000.00	1,300,000.00	500,000.00	3,300,000.00	3,552,009.00	0.00	19,453,227.00	19,453,227.00
Interfund Transfers In		8910-8929 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		8930-8979 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		21,737,438.00	15,145,068.00	21,295,068.00	33,017,496.00	10,929,038.00	0.00	256,877,866.00	256,877,866.00
C. DISBURSEMENTS									
Certificated Salaries		1000-1999 12,200,000.00	10,200,000.00	10,200,000.00	10,500,000.00	342,950.00	0.00	121,096,464.00	121,096,464.00
Classified Salaries		2000-2999 3,450,000.00	3,450,000.00	3,450,000.00	3,750,000.00	102,867.00	0.00	41,540,471.00	41,540,471.00
Employee Benefits		3000-3999 4,700,000.00	4,350,000.00	4,350,000.00	14,050,000.00	120,589.00	0.00	66,008,237.00	66,008,237.00
Books and Supplies		4000-4999 450,000.00	550,000.00	700,000.00	3,000,000.00	4,999,443.00	0.00	14,296,611.00	14,296,611.00
Services		5000-5999 1,500,000.00	1,500,000.00	1,500,000.00	2,000,000.00	1,919,745.00	0.00	22,977,423.00	22,977,423.00
Capital Outlay		6000-6599 1,000,000.00	1,000,000.00	1,000,000.00	815,243.00	0.00	0.00	4,272,407.00	4,272,407.00
Other Outgo		7000-7499 0.00	0.00	0.00	51,702.00	(649,092.00)	0.00	(93,547.00)	(93,547.00)
Interfund Transfers Out		7600-7629 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		7630-7699 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		23,300,000.00	21,050,000.00	21,200,000.00	34,166,945.00	6,836,502.00	0.00	270,098,066.00	270,098,066.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury		9111-9199 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable		9200-9299 0.00	0.00	0.00	0.00	0.00	0.00	12,613,516.00	12,613,516.00
Due From Other Funds		9310 0.00	0.00	0.00	0.00	0.00	0.00	613,449.00	613,449.00
Stores		9320 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures		9330 0.00	0.00	0.00	0.00	0.00	0.00	33,825.00	33,825.00
Other Current Assets		9340 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources		9490 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	13,260,790.00	13,260,790.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable		9500-9599 520,000.00	520,000.00	520,000.00	551,370.00	0.00	0.00	4,890,369.00	4,890,369.00
Due To Other Funds		9610 0.00	0.00	0.00	0.00	0.00	0.00	5,146.00	5,146.00
Current Loans		9640 0.00	(200,000.00)	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues		9650 0.00	0.00	0.00	0.00	0.00	0.00	714,582.00	714,582.00
Deferred Inflows of Resources		9690 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		520,000.00	320,000.00	520,000.00	551,370.00	0.00	0.00	5,610,097.00	5,610,097.00
<u>Nonoperating</u>									
Suspense Clearing		9910						0.00	0.00
TOTAL BALANCE SHEET ITEMS		(520,000.00)	(320,000.00)	(520,000.00)	(551,370.00)	0.00	0.00	7,650,693.00	7,650,693.00
E. NET INCREASE/DECREASE (B - C + D)		(2,082,562.00)	(6,224,932.00)	(424,932.00)	(1,700,819.00)	4,092,536.00	0.00	(5,569,507.00)	(13,220,200.00)
F. ENDING CASH (A + E)		40,459,276.00	34,234,344.00	33,809,412.00	32,108,593.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								36,201,129.00	

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	270,098,066.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,200,811.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	332,542.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,272,407.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	480,545.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	21,953.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,107,447.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	111,155.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				254,900,963.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		22,269.61
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,446.14
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	232,229,749.48	10,510.98
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	232,229,749.48	10,510.98
B. Required effort (Line A.2 times 90%)	209,006,774.53	9,459.88
C. Current year expenditures (Line I.E and Line II.B)	254,900,963.00	11,446.14
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

First 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 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(18,185.00)	0.00	(649,092.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	910.00	0.00	14,548.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	7,775.00	0.00	238,926.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	9,500.00	0.00	395,618.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First 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 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	18,185.00	(18,185.00)	649,092.00	(649,092.00)	0.00	0.00		



Inspiring every student to think, to learn, to achieve, to care.

MULTI-YEAR PROJECTIONS

2019 - 2020

First Interim

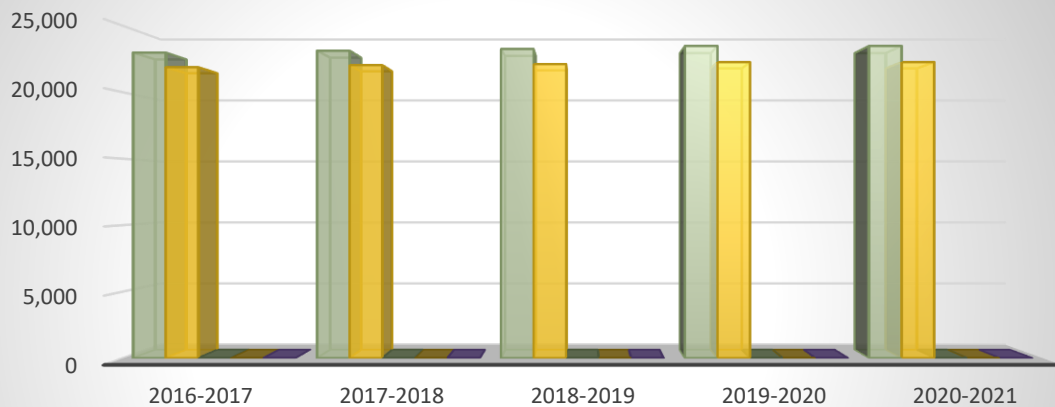
2020-2021 Multi-Year Projection Assumptions First Interim Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula

LCFF (Local Control Funding Formula) calculators provided by Fiscal Crisis and Management Assistance Team were utilized for district projections along with School Services of California's 2019-2020 Adopted Budget Financial Dashboard. Districts are funded on the greater of prior year ADA (Average Daily Attendance) or current year ADA. The following information further details district calculations for LCFF.

- ✚ COLA (Cost of Living Adjustment) 3.00%
- ✚ District Projected Enrollment 23,477—0% Growth
- ✚ District Projected P2 ADA 22,264—0% Growth
- ✚ LCFF Funded ADA 22,269- Includes 5 ADA County Programs
- ✚ District Unduplicated Pupil Count three year rolling average 37.34%

Historical Enrollment and P2 Average Daily Attendance






	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
CBEDS Enrollment-District Only	22,978	23,121	23,251	23,477	23,477
P2 ADA-District Only	21,883	22,039	22,112	22,264	22,264
ADA/Enrollment %	95.23%	95.32%	95.10%	94.83%	94.83%
Enrollment Change %	0.67%	0.62%	0.56%	0.97%	0.00%
ADA Change %	0.70%	0.71%	0.33%	0.69%	0.00%

2020-2021 Multi-Year Projection Assumptions First Interim Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula - continued

LCFF (Local Control Funding Formula)					
<u>LCFF FACTORS</u>	<u>K-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>	<u>TOTAL</u>
Base Grant	\$7,933	\$8,053	\$8,292	\$9,609	
Grade Span Adjustment	\$825			\$250	
Supplemental Funding Add-On 37.34%	\$654	\$601	\$619	\$736	
Funded ADA	5,823	4,721	3,648	8,077	22,269
LCFF Grade Level Funding	\$54,803,999	\$40,860,961	\$32,511,881	\$85,578,421	\$213,755,263
Transportation Funding					\$ 88,659
2020-2021 PROJECTED LCFF FUNDING					\$213,843,922

LCFF funding totaling \$213,843,922 is comprised of the following sources:

-  State Aid \$121,424,172 = 57%
-  Property Taxes \$54,901,784 = 26%
-  Education Protection Act \$37,517,966 = 17%

2020-2021 Multi-Year Projection Assumptions First Interim Budget

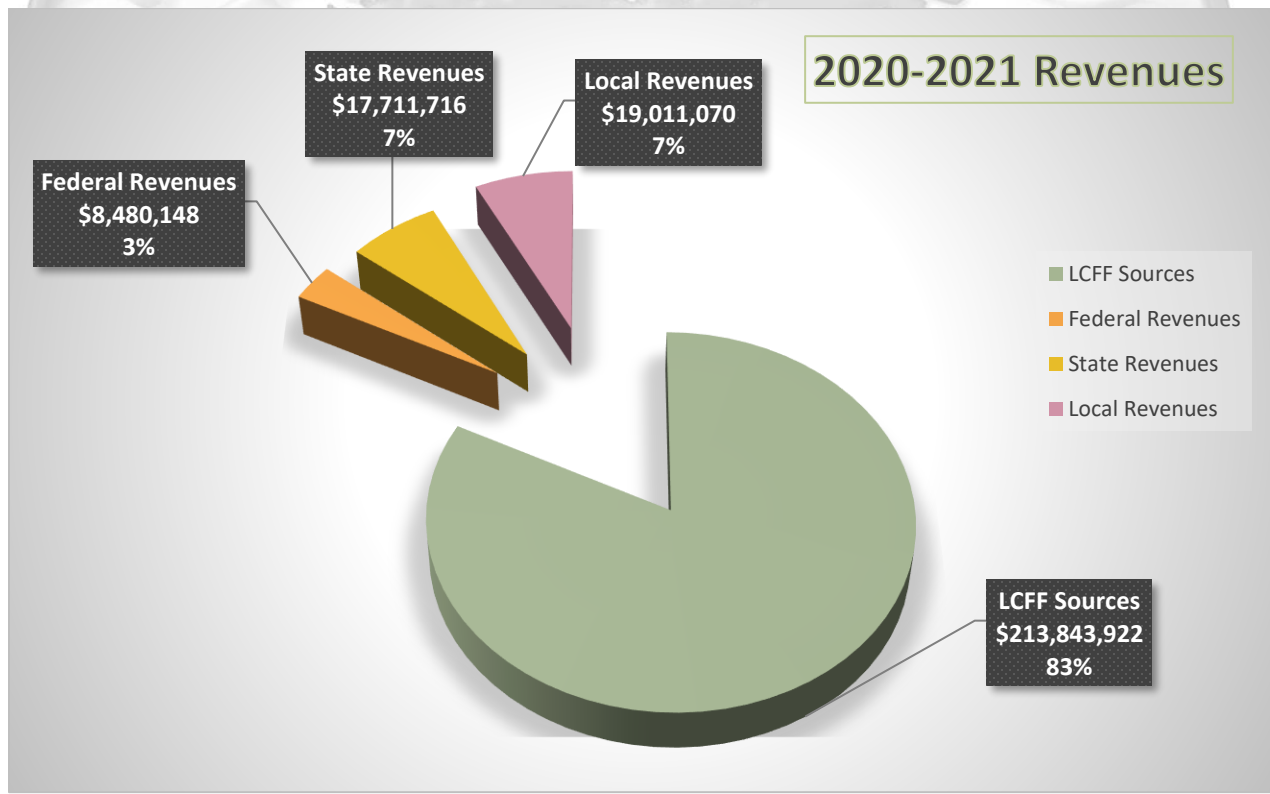
Revenues

Federal revenues are based on prior year allocations and do not include a Cost of Living Adjustment (COLA). Revenues include: ESEA Title I, II, III, IV, Career Technical Education (CTE) and Special Education Grants.

State Lottery revenues have been budgeted at \$153 per 2019-2020 ADA projections equal to \$3,551,436. Lottery instructional materials revenues have been included at \$54 per 2019-2020 projected ADA equal to \$1,253,448. Mandate Block Grant funds are budgeted at \$985,550 and include a 3.0% COLA. Other state grants include CTE Incentive, Mental Health and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to \$9,699,533.

Local revenues for AB602 special education funding have been estimated using 2020-2021 ADA projections and COLA adjustment equal to \$12,691,791. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations and nonresident student fees.

2020-2021 revenues are projected at \$259,046,856. This is a .84% increase from 2019-2020 projected revenues.



2020-2021 Multi-Year Projection Assumptions First Interim Budget

Expenditures

The 2020-2021 Multi-Year Projection includes the following expenditure adjustments:

✚ Staffing

- 12 growth certificated FTEs Special Education
- Classified FTEs maintained at prior year levels

✚ Statutory Benefits and Health and Welfare

- STRS Rate increase of 1.3% from 17.10% to 18.40%
 - Projected increase equal to \$1.6M
- PERS Rate increase of 2.979% from 19.721% to 22.70%
 - Projected increase equal to \$1.2M
- Workers Compensation 2.6%
- All other statutory benefit rates projected at 2019-2020 rates
- Certificated total statutory benefit rate equal to 22.50%
- Classified total statutory benefit rate equal to 33.00%
- Health and welfare cap at \$9,675 per FTE

✚ Step and Column

- All certificated employees \$2,231,879 plus statutory benefits of \$502,173 for a total of \$2,734,052
- All classified employees \$318,207 plus statutory benefits of \$105,008 for a total of \$423,215

✚ Salary and benefit projections of \$233,236,338 are equal to 88% of total expenditures.

✚ Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.

✚ Other expenditure adjustments include: utilities, insurance and other operating.

✚ Other outgo including long-term debt has been included at \$437,358.

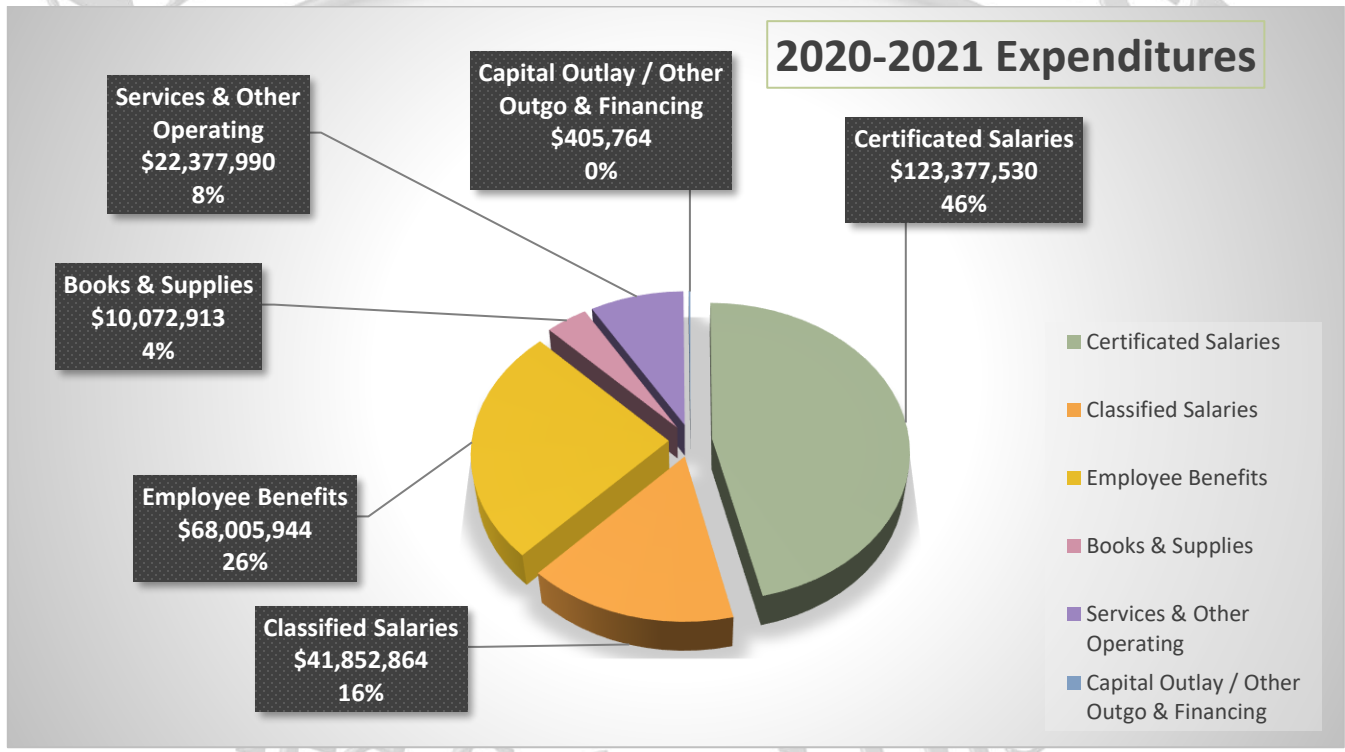
✚ Indirect costs, including other funds, are projected at <\$649,092>.

2020-2021 Multi-Year Projection Assumptions First Interim Budget

Expenditures - continued

- + + + Local Control Accountability Plan
 - Expenditures have been increased for step and column and retirement statutory benefit rates.

2020-2021 expenditures are projected at \$266,093,005. This is a <1.48%> decrease over projected 2019-2020 expenditures.



Contributions to Programs

- + + + Ongoing Major Maintenance Account contribution is projected at \$8,010,000 equal to 3.0% of total General Fund expenditures.
- + + + Special education contribution is projected at \$32,697,029.
- + + + Transportation contribution is projected at \$4,373,690.

2020-2021 Multi-Year Projection Assumptions First Interim Budget

Fund Balance

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2020-2021 projected ending balance.

2020 2021 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 6,413,793	\$ 6,413,793
Assigned	\$ 7,900,308	\$ 0	\$ 7,900,308
Unassigned Reserve for Economic Uncertainties 3%	\$ 7,982,790	\$ 0	\$ 7,982,790
Unassigned/Unappropriated	\$ 6,858,089	\$ 0	\$ 6,858,089
ENDING FUND BALANCE TOTALS	\$22,756,187	\$ 6,413,793	\$29,169,980

The 2019-2020 First Interim Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

2021-2022 Multi-Year Projection Assumptions First Interim Budget

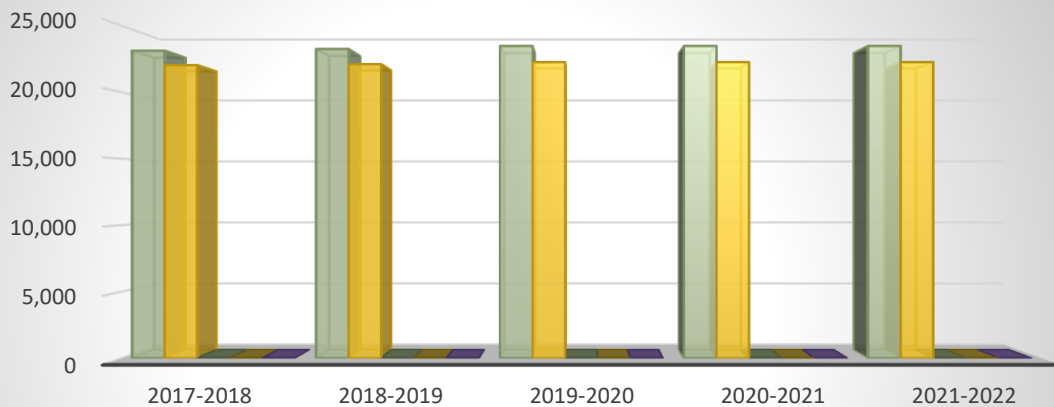
Enrollment, Average Daily Attendance & Local Control Funding Formula

LCFF (Local Control Funding Formula) calculators provided by Fiscal Crisis and Management Assistance Team were utilized for district projections along with School Services of California’s 2019-2020 Adopted Budget Financial Dashboard. Districts are funded on the greater of prior year ADA (Average Daily Attendance) or current year ADA. The following information further details district calculations for LCFF.

- ✚ Cost of Living Adjustment 2.80%
- ✚ District Projected Enrollment 23,477—0% Growth
- ✚ District Projected P2 ADA 22,264—0% Growth
- ✚ LCFF Funded ADA 22,269 - Includes 5 ADA County Programs

District Unduplicated Pupil Count three year rolling average 37.00%

Historical Enrollment and P2 Average Daily Attendance






	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
CBEDS Enrollment-District Only	23,121	23,251	23,477	23,477	23,477
P2 ADA-District Only	22,039	22,112	22,264	22,264	22,264
ADA/Enrollment %	95.32%	95.10%	94.83%	94.83%	94.83%
Enrollment Change %	0.62%	0.56%	0.97%	0.00%	0.00%
ADA Change %	0.71%	0.33%	0.69%	0.00%	0.00%

2021-2022 Multi-Year Projection Assumptions First Interim Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula - continued

LCFF (Local Control Funding Formula)					
<u>LCFF FACTORS</u>	<u>K-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>	<u>TOTAL</u>
Base Grant	\$8,155	\$8,278	\$8,524	\$9,878	
Grade Span Adjustment	\$848			\$257	
Supplemental Funding Add-On 37.00%	\$666	\$613	\$631	\$750	
Funded ADA	5,823	4,721	3,648	8,077	22,269
LCFF Grade Level Funding	\$56,301,462	\$41,976,036	\$33,400,376	\$87,918,500	\$219,596,373
Transportation Funding					\$88,659
2021-2022 PROJECTED LCFF FUNDING					\$219,685,032

LCFF funding totaling \$219,685,032 is comprised of the following sources:

-  State Aid \$127,265,282 = 58%
-  Property Taxes \$54,901,784 = 25%
-  Education Protection Act \$37,517,966 = 17%

2021-2022 Multi-Year Projection Assumptions First Interim Budget

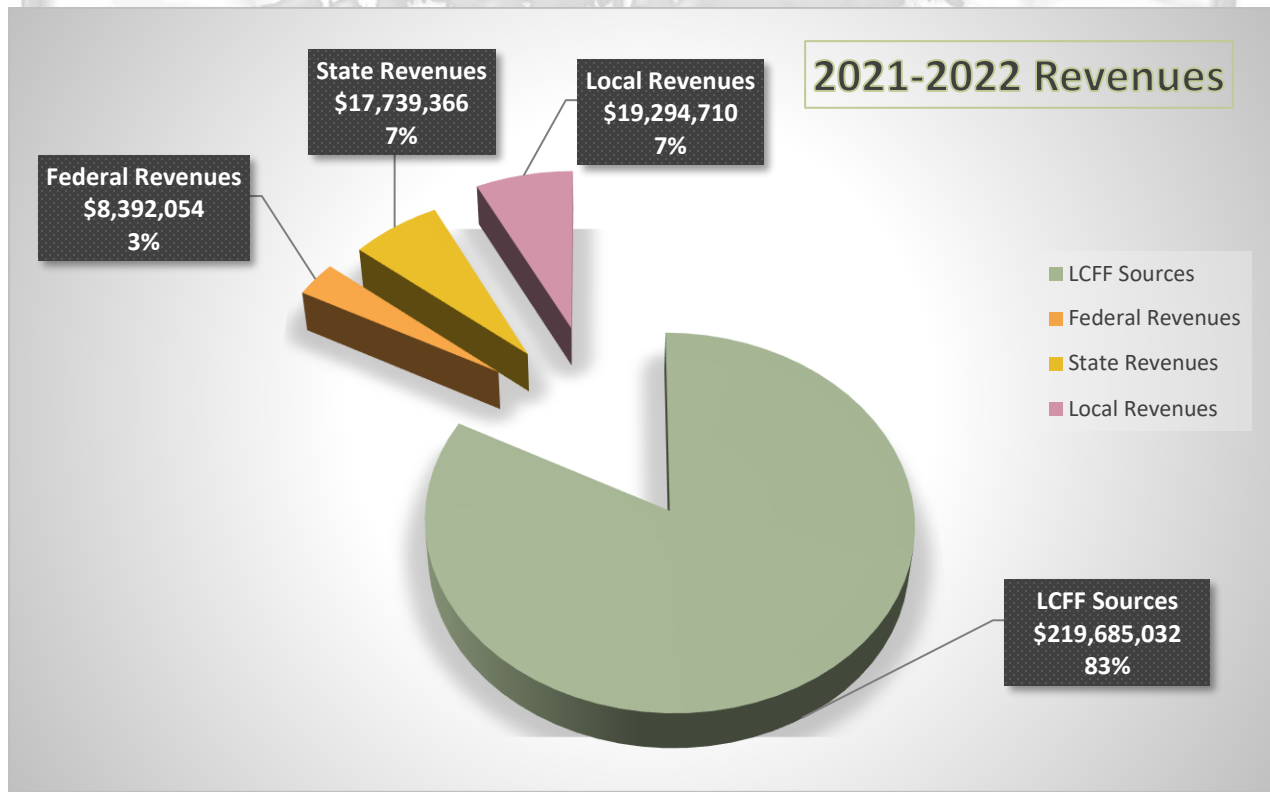
Revenues

Federal revenues are based on prior year allocations and do not include a Cost of Living Adjustment (COLA). Revenues include: ESEA Title I, II, III, IV, Career Technical Education (CTE) and Special Education Grants.

State Lottery revenues have been budgeted at \$153 per 2020-2021 ADA projections equal to \$3,551,436. Lottery instructional materials revenues have been included at \$54 per 2020-2021 projected ADA equal to \$1,253,448. Mandate Block Grant funds are budgeted at \$1,013,200 and include a 2.8% COLA. Other state grants include CTE Incentive, Mental Health and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to \$9,699,533.

Local revenues for AB602 special education funding have been estimated using 2021-2022 ADA projections and COLA adjustment equal to \$13,037,682. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations and nonresident student fees.

2021-2022 revenues are projected at \$265,111,162. This is a 2.34% increase from 2020-2021 projected revenues.



2021-2022 Multi-Year Projection Assumptions First Interim Budget

Expenditures

The 2021-2022 Multi-Year Projection includes the following expenditure adjustments:

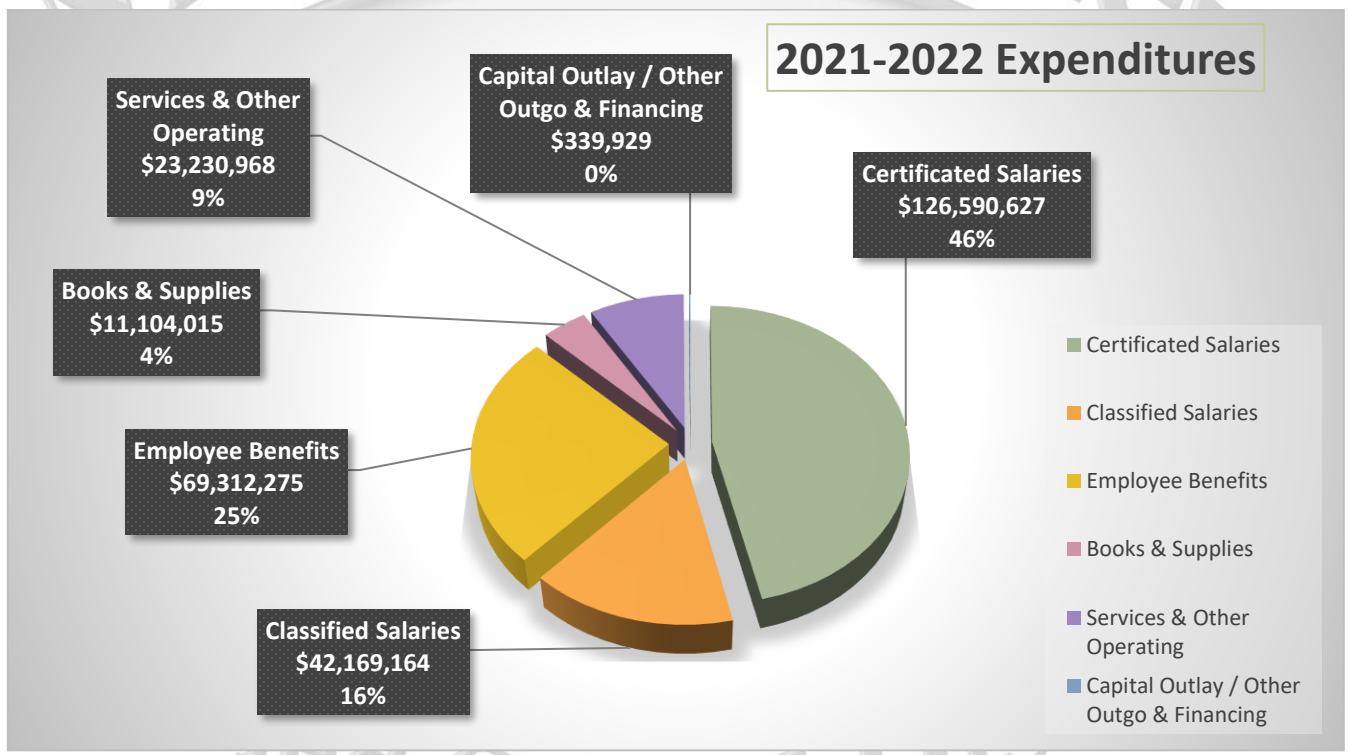
- ✚ Staffing
 - 12 growth certificated FTEs Special Education
 - Classified FTEs maintained at prior year levels
- ✚ Statutory Benefits and Health and Welfare
 - STRS Rate decrease of <.3%> from 18.40% to 18.10%
 - Projected decrease equal to <\$0.37M>
 - PERS Rate increase of 1.90% from 22.70% to 24.60%
 - Projected increase equal to \$0.75M
 - Workers Compensation 2.6%
 - All other statutory benefit rates projected at 2020-2021 rates
 - Certificated total statutory benefit rate equal to 22.20%
 - Classified total statutory benefit rate equal to 34.90%
 - Health and welfare cap at \$9,675 per FTE
- ✚ Step and Column
 - All certificated employees \$2,290,325 plus statutory benefits of \$508,452 for a total of \$2,798,777
 - All classified employees \$321,300 plus statutory benefits of \$112,134 for a total of \$433,434
- ✚ Salary and benefit projections of \$238,072,066 are equal to 87% of total expenditures.
- ✚ Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.
- ✚ Other expenditure adjustments include: utilities, insurance and other operating.
- ✚ Other outgo including long-term debt has been included at \$437,358.
- ✚ Indirect costs, including other funds are projected at <\$649,092>.

2021-2022 Multi-Year Projection Assumptions First Interim Budget

Expenditures - continued

- + Local Control Accountability Plan
 - Expenditures have been increased for step and column and retirement statutory benefit rates.

2021-2022 expenditures are projected at \$272,746,978. This is a 2.50% increase over projected 2020-2021 expenditures.



Contributions to Programs

- + Ongoing Major Maintenance Account contribution is projected at \$8,205,000 equal to 3.0% of total General Fund expenditures.
- + Special education contribution is projected at \$34,642,878.
- + Transportation contribution is projected at \$4,492,123.

2021-2022 Multi-Year Projection Assumptions First Interim Budget

Fund Balance

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2021-2022 projected ending balance.

2021 2022 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 8,174,274	\$ 8,174,274
Assigned	\$ 4,853,946	\$ 0	\$ 4,853,946
Unassigned Reserve for Economic Uncertainties 3%	\$ 8,182,410	\$ 0	\$ 8,182,410
Unassigned/Unappropriated	\$ 308,534	\$ 0	\$ 308,534
ENDING FUND BALANCE TOTALS	\$13,359,890	\$ 8,174,274	\$21,534,164

The 2019-2020 First Interim Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

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	207,646,663.00	2.98%	213,843,922.00	2.73%	219,685,032.00
2. Federal Revenues	8100-8299	10,217,811.00	-17.01%	8,480,148.00	-1.04%	8,392,054.00
3. Other State Revenues	8300-8599	19,560,165.00	-9.45%	17,711,716.00	0.16%	17,739,366.00
4. Other Local Revenues	8600-8799	19,453,227.00	-2.27%	19,011,070.00	1.49%	19,294,710.00
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)		256,877,866.00	0.84%	259,046,856.00	2.34%	265,111,162.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				121,096,464.00		123,377,530.00
b. Step & Column Adjustment				2,231,879.00		2,290,325.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				49,187.00		922,772.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	121,096,464.00	1.88%	123,377,530.00	2.60%	126,590,627.00
2. Classified Salaries						
a. Base Salaries				41,540,471.00		41,852,864.00
b. Step & Column Adjustment				318,207.00		321,300.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,814.00)		(5,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,540,471.00	0.75%	41,852,864.00	0.76%	42,169,164.00
3. Employee Benefits	3000-3999	66,008,237.00	3.03%	68,005,944.00	1.92%	69,312,275.00
4. Books and Supplies	4000-4999	14,296,611.00	-29.54%	10,072,913.00	10.24%	11,104,015.00
5. Services and Other Operating Expenditures	5000-5999	22,977,423.00	-2.61%	22,377,990.00	3.81%	23,230,968.00
6. Capital Outlay	6000-6999	4,272,407.00	-85.55%	617,498.00	-10.66%	551,663.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	555,545.00	-21.27%	437,358.00	0.00%	437,358.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(649,092.00)	0.00%	(649,092.00)	0.00%	(649,092.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		270,098,066.00	-1.48%	266,093,005.00	2.50%	272,746,978.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(13,220,200.00)		(7,046,149.00)		(7,635,816.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		49,436,329.53		36,216,129.53		29,169,980.53
2. Ending Fund Balance (Sum lines C and D1)		36,216,129.53		29,169,980.53		21,534,164.53
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	5,839,374.42		6,413,793.42		8,174,274.42
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	10,334,978.41		7,900,308.00		4,853,946.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,102,942.00		7,982,790.00		8,182,410.00
2. Unassigned/Unappropriated	9790	11,923,834.70		6,858,089.11		308,534.11
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		36,216,129.53		29,169,980.53		21,534,164.53

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,102,942.00		7,982,790.00		8,182,410.00
c. Unassigned/Unappropriated	9790	11,923,834.70		6,858,089.11		308,534.11
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		20,026,776.70		14,840,879.11		8,490,944.11
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.41%		5.58%		3.11%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		22,264.00		22,264.00		22,264.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		270,098,066.00		266,093,005.00		272,746,978.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		270,098,066.00		266,093,005.00		272,746,978.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,102,941.98		7,982,790.15		8,182,409.34
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,102,941.98		7,982,790.15		8,182,409.34
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	207,646,663.00	2.98%	213,843,922.00	2.73%	219,685,032.00
2. Federal Revenues	8100-8299	17,000.00	0.00%	17,000.00	0.00%	17,000.00
3. Other State Revenues	8300-8599	6,225,729.00	-26.13%	4,598,986.00	0.60%	4,626,636.00
4. Other Local Revenues	8600-8799	5,449,921.00	-2.90%	5,292,097.00	-1.89%	5,192,097.00
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	(37,837,452.00)	7.58%	(40,707,029.00)	5.26%	(42,847,878.00)
6. Total (Sum lines A1 thru A5c)		181,501,861.00	0.85%	183,044,976.00	1.98%	186,672,887.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				96,811,592.00		98,259,766.00
b. Step & Column Adjustment				1,840,747.00		1,890,401.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(392,573.00)		641,984.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	96,811,592.00	1.50%	98,259,766.00	2.58%	100,792,151.00
2. Classified Salaries						
a. Base Salaries				25,405,849.00		25,444,652.00
b. Step & Column Adjustment				161,482.00		162,557.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(122,679.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,405,849.00	0.15%	25,444,652.00	0.64%	25,607,209.00
3. Employee Benefits	3000-3999	42,228,064.00	1.90%	43,031,217.00	1.84%	43,823,610.00
4. Books and Supplies	4000-4999	11,464,406.00	-35.73%	7,368,550.00	13.99%	8,399,652.00
5. Services and Other Operating Expenditures	5000-5999	16,311,006.00	4.37%	17,024,454.00	4.89%	17,856,703.00
6. Capital Outlay	6000-6999	287,438.00	-82.60%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	555,545.00	-21.27%	437,358.00	0.00%	437,358.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,043,371.00)	-8.91%	(950,453.00)	-5.57%	(897,499.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						0.00
11. Total (Sum lines B1 thru B10)		192,020,529.00	-0.71%	190,665,544.00	2.83%	196,069,184.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(10,518,668.00)		(7,620,568.00)		(9,396,297.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		40,895,423.11		30,376,755.11		22,756,187.11
2. Ending Fund Balance (Sum lines C and D1)		30,376,755.11		22,756,187.11		13,359,890.11
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740					
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	10,334,978.41		7,900,308.00		4,853,946.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,102,942.00		7,982,790.00		8,182,410.00
2. Unassigned/Unappropriated	9790	11,923,834.70		6,858,089.11		308,534.11
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,376,755.11		22,756,187.11		13,359,890.11

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	8,102,942.00		7,982,790.00		8,182,410.00
c. Unassigned/Unappropriated	9790	11,923,834.70		6,858,089.11		308,534.11
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		20,026,776.70		14,840,879.11		8,490,944.11
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2020-2021 Multi-Year Projections include the following adjustments on Lines B1d and B2d: Unrestricted budget adjustments due to .5% one-time off schedule payment per negotiated agreements with bargaining units						
2021-2022 Multi-Year Projections include the following adjustments on Line B1d: Unrestricted budget adjustments due to the expiration of restricted categorical grant funds						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	10,200,811.00	-17.03%	8,463,148.00	-1.04%	8,375,054.00
3. Other State Revenues	8300-8599	13,334,436.00	-1.66%	13,112,730.00	0.00%	13,112,730.00
4. Other Local Revenues	8600-8799	14,003,306.00	-2.03%	13,718,973.00	2.80%	14,102,613.00
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	37,837,452.00	7.58%	40,707,029.00	5.26%	42,847,878.00
6. Total (Sum lines A1 thru A5c)		75,376,005.00	0.83%	76,001,880.00	3.21%	78,438,275.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,284,872.00		25,117,764.00
b. Step & Column Adjustment				391,132.00		399,924.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				441,760.00		280,788.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,284,872.00	3.43%	25,117,764.00	2.71%	25,798,476.00
2. Classified Salaries						
a. Base Salaries				16,134,622.00		16,408,212.00
b. Step & Column Adjustment				156,725.00		158,743.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				116,865.00		(5,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,134,622.00	1.70%	16,408,212.00	0.94%	16,561,955.00
3. Employee Benefits	3000-3999	23,780,173.00	5.02%	24,974,727.00	2.06%	25,488,665.00
4. Books and Supplies	4000-4999	2,832,205.00	-4.51%	2,704,363.00	0.00%	2,704,363.00
5. Services and Other Operating Expenditures	5000-5999	6,666,417.00	-19.69%	5,353,536.00	0.39%	5,374,265.00
6. Capital Outlay	6000-6999	3,984,969.00	-85.76%	567,498.00	-11.60%	501,663.00
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	394,279.00	-23.57%	301,361.00	-17.57%	248,407.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		78,077,537.00	-3.39%	75,427,461.00	1.66%	76,677,794.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,701,532.00)		574,419.00		1,760,481.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,540,906.42		5,839,374.42		6,413,793.42
2. Ending Fund Balance (Sum lines C and D1)		5,839,374.42		6,413,793.42		8,174,274.42
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,839,374.42		6,413,793.42		8,174,274.42
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,839,374.42		6,413,793.42		8,174,274.42

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2020-2021 Multi-Year Projections include the following adjustments:						
Line B1d: Restricted budget adjustments due to: .5% one-time off schedule payment per negotiated agreements with bargaining units, 12 growth FTE special education, one-time carryover funds						
Line B2d: Restricted budget adjustments due to: .5% one-time off schedule payment per negotiated agreements with bargaining units, mid-year/late start positions						
2021-2022 Multi-Year Projections include the following adjustments:						
Line B1d: Restricted budget adjustments due to: 12 growth FTE special education, expiration of restricted categorical grant funds						
Line B2d: Restricted budget adjustments due to expiration of restricted categorical grant funds						



Inspiring every student to think, to learn, to achieve, to care.

**SCHOOL DISTRICT
CRITERIA AND
STANDARDS REVIEW**

2019 - 2020

First Interim

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	22,112.00	22,264.00		
Charter School	0.00	0.00		
Total ADA	22,112.00	22,264.00	0.7%	Met
1st Subsequent Year (2020-21)				
District Regular	22,112.00	22,264.00		
Charter School	0.00	0.00		
Total ADA	22,112.00	22,264.00	0.7%	Met
2nd Subsequent Year (2021-22)				
District Regular	22,112.00	22,264.00		
Charter School	0.00	0.00		
Total ADA	22,112.00	22,264.00	0.7%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	23,251	23,477		
Charter School	0	0		
Total Enrollment	23,251	23,477	1.0%	Met
1st Subsequent Year (2020-21)				
District Regular	23,251	23,477		
Charter School	0	0		
Total Enrollment	23,251	23,477	1.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	23,251	23,477		
Charter School	0	0		
Total Enrollment	23,251	23,477	1.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	21,883	22,978	
Charter School			
Total ADA/Enrollment	21,883	22,978	95.2%
Second Prior Year (2017-18)			
District Regular	22,036	23,121	
Charter School			
Total ADA/Enrollment	22,036	23,121	95.3%
First Prior Year (2018-19)			
District Regular	22,112	23,251	
Charter School	0	0	
Total ADA/Enrollment	22,112	23,251	95.1%
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	22,264	23,477		
Charter School	0	0		
Total ADA/Enrollment	22,264	23,477	94.8%	Met
1st Subsequent Year (2020-21)				
District Regular	22,264	23,477		
Charter School	0	0		
Total ADA/Enrollment	22,264	23,477	94.8%	Met
2nd Subsequent Year (2021-22)				
District Regular	22,264	23,477		
Charter School	0	0		
Total ADA/Enrollment	22,264	23,477	94.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2019-20)	206,394,674.00		
1st Subsequent Year (2020-21)	212,657,729.00	213,843,922.00	0.6%	Met
2nd Subsequent Year (2021-22)	218,604,691.00	219,685,032.00	0.5%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	144,572,982.59	160,897,058.84	89.9%
Second Prior Year (2017-18)	150,615,156.85	168,584,301.41	89.3%
First Prior Year (2018-19)	154,423,297.21	176,098,375.28	87.7%
Historical Average Ratio:			89.0%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	164,445,505.00	192,020,529.00	85.6%	Not Met
1st Subsequent Year (2020-21)	166,735,635.00	190,665,544.00	87.4%	Met
2nd Subsequent Year (2021-22)	170,222,970.00	196,069,184.00	86.8%	Met

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

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

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

Explanation:
(required if NOT met)

2019-2020 First Interim General Fund Unrestricted Expenditures include approximately \$2.0M of one-time carryover balances. The ratio calculation is 86.5% excluding these one-time budget carryover balances in 2019-2020.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	8,459,095.00	10,217,811.00	20.8%	Yes
1st Subsequent Year (2020-21)	8,469,889.00	8,480,148.00	0.1%	No
2nd Subsequent Year (2021-22)	8,378,271.00	8,392,054.00	0.2%	No

Explanation:
(required if Yes)
2019-2020 First Interim Federal Revenues include \$1,578,246 for carryover balances in ESEA Title I, II and IV.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	17,396,234.00	19,560,165.00	12.4%	Yes
1st Subsequent Year (2020-21)	17,427,337.00	17,711,716.00	1.6%	No
2nd Subsequent Year (2021-22)	17,454,796.00	17,739,366.00	1.6%	No

Explanation:
(required if Yes)
2019-2020 First Interim State Revenues include \$1,639,820 for Special Education Early Intervention Preschool Grants. These one-time funds were included in the State Enacted Budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	18,187,474.00	19,453,227.00	7.0%	Yes
1st Subsequent Year (2020-21)	18,471,663.00	19,011,070.00	2.9%	No
2nd Subsequent Year (2021-22)	18,743,303.00	19,294,710.00	2.9%	No

Explanation:
(required if Yes)
2019-2020 First Interim Local Revenues include one-time AB602 Special Education funds equal to \$28 per ADA resulting in an additional \$624,060.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	12,382,953.00	14,296,611.00	15.5%	Yes
1st Subsequent Year (2020-21)	9,913,951.00	10,072,913.00	1.6%	No
2nd Subsequent Year (2021-22)	10,945,505.00	11,104,015.00	1.4%	No

Explanation:
(required if Yes)
2019-2020 First Interim Books and Supplies include one-time carryover balances totaling approximately \$1.5M.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	21,113,395.00	22,977,423.00	8.8%	Yes
1st Subsequent Year (2020-21)	21,882,890.00	22,377,990.00	2.3%	No
2nd Subsequent Year (2021-22)	22,721,030.00	23,230,968.00	2.2%	No

Explanation:
(required if Yes)
2019-2020 First Interim Services and Other Operating Expenditures include one-time carryover balances totaling approximately \$1.3M.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	44,042,803.00	49,231,203.00	11.8%	Not Met
1st Subsequent Year (2020-21)	44,368,889.00	45,202,934.00	1.9%	Met
2nd Subsequent Year (2021-22)	44,576,370.00	45,426,130.00	1.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	33,496,348.00	37,274,034.00	11.3%	Not Met
1st Subsequent Year (2020-21)	31,796,841.00	32,450,903.00	2.1%	Met
2nd Subsequent Year (2021-22)	33,666,535.00	34,334,983.00	2.0%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

2019-2020 First Interim Federal Revenues include \$1,578,246 for carryover balances in ESEA Title I, II and IV.

Explanation:

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

2019-2020 First Interim State Revenues include \$1,639,820 for Special Education Early Intervention Preschool Grants. These one-time funds were included in the State Enacted Budget.

Explanation:

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

2019-2020 First Interim Local Revenues include one-time AB602 Special Education funds equal to \$28 per ADA resulting in an additional \$624,060.

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

Explanation:

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

2019-2020 First Interim Books and Supplies include one-time carryover balances totaling approximately \$1.5M.

Explanation:

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

2019-2020 First Interim Services and Other Operating Expenditures include one-time carryover balances totaling approximately \$1.3M.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	7,841,280.84	8,115,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		7,845,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.4%	5.6%	3.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.5%	1.9%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(10,518,668.00)	192,020,529.00	5.5%	Not Met
1st Subsequent Year (2020-21)	(7,620,568.00)	190,665,544.00	4.0%	Not Met
2nd Subsequent Year (2021-22)	(9,396,297.00)	196,069,184.00	4.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

District administration acknowledges current deficit spending levels are not sustainable and will work collaboratively to identify and reduce ongoing expenditures in the 2020-2021 Adopted Budget and multi-year projections. One-time unassigned ending balance reserves will be utilized to cover this deficit temporarily. Ongoing expenditures reductions may include: staffing, staffing ratios, textbook adoptions, department and site discretionary allocations, deferred maintenance plans and Local Control Accountability Plan.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2019-20)	36,216,129.53	Met
1st Subsequent Year (2020-21)	29,169,980.53	Met
2nd Subsequent Year (2021-22)	21,534,164.53	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2019-20)	32,108,593.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	22,264	22,264	22,264
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	270,098,066.00	266,093,005.00	272,746,978.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	270,098,066.00	266,093,005.00	272,746,978.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,102,941.98	7,982,790.15	8,182,409.34
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,102,941.98	7,982,790.15	8,182,409.34

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,102,942.00	7,982,790.00	8,182,410.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	11,923,838.11	6,858,089.11	308,534.11
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	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. District's Available Reserve Amount (Lines C1 thru C7)	20,026,780.11	14,840,879.11	8,490,944.11
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.41%	5.58%	3.11%
District's Reserve Standard (Section 10B, Line 7):	8,102,941.98	7,982,790.15	8,182,409.34
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(37,816,554.00)	(37,837,452.00)	0.1%	20,898.00	Met
1st Subsequent Year (2020-21)	(39,788,798.00)	(40,707,029.00)	2.3%	918,231.00	Met
2nd Subsequent Year (2021-22)	(41,423,834.00)	(42,847,878.00)	3.4%	1,424,044.00	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	03-8011	03-7438/7439	414,467
Certificates of Participation	9	03-8011, 25-8699	03-7438/7439, 25-7438/7439	4,670,000
General Obligation Bonds	28	51-85xx, 86xx	51-7433/7434	192,536,870
Supp Early Retirement Program	5	03-8011	03-3901/3902	11,663,358
State School Building Loans				
Compensated Absences	1	03-8011	03-2xxx/3xxx	394,759

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

Certificates of Participation	22	CFD Special Levy Tax Fund		18,655,000
TOTAL:				228,334,454

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	0	178,097	118,185	118,185
Certificates of Participation	607,414	607,320	606,623	610,321
General Obligation Bonds	17,683,952	18,636,819	19,166,589	19,692,414
Supp Early Retirement Program	1,507,233	3,538,460	2,031,227	2,031,227
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Certificates of Participation	764,463	782,763	785,663	773,463
Total Annual Payments:	20,563,062	23,743,459	22,708,287	23,225,610
Has total annual payment increased over prior year (2018-19)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Bond Interest and Redemption Fund

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. Total OPEB liability	15,509,979.00	17,193,199.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	15,509,979.00	17,193,199.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 27, 2018	Jun 30, 2019

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2019-20)	1,849,188.00	1,919,798.00
1st Subsequent Year (2020-21)	1,849,188.00	1,919,798.00
2nd Subsequent Year (2021-22)	1,849,188.00	1,919,798.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2019-20)	1,022,062.00	1,035,088.00
1st Subsequent Year (2020-21)	1,022,062.00	1,035,088.00
2nd Subsequent Year (2021-22)	1,022,062.00	1,035,088.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)	597,285.00	597,285.00
1st Subsequent Year (2020-21)	623,323.00	623,323.00
2nd Subsequent Year (2021-22)	658,397.00	658,397.00
d. Number of retirees receiving OPEB benefits		
Current Year (2019-20)	177	177
1st Subsequent Year (2020-21)	177	177
2nd Subsequent Year (2021-22)	177	177

4. Comments:

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

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

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

No

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

n/a

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

n/a

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

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,062.3	1,070.8	1,082.8	1,094.8

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2018

End Date: Jun 30, 2021

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement	3,587,320	3,036,340	3,028,904
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% change in salary schedule from prior year	3.5%
---	------

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

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

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
8,048,492	8,164,592	8,280,692
\$9,675 Cap Per FTE	\$9,675 Cap Per FTE	\$9,675 Cap Per FTE
0.0%	0.0%	0.0%

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

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

No

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
2,382,277	2,512,594	2,572,076
0.0%	0.0%	0.0%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

2019-2020 Adopted Budget expenditures included a 1% on schedule salary increase effective July 1, 2019.
 2019-2020 First Interim Budget expenditures include the following negotiated agreements: an additional 2.5% on schedule salary increase retroactive to July 1, 2019 and a .5% one-time off schedule payment.
 At print time of the 2019-2020 First Interim Report, approval of Public Disclosure Agreements related to this agreement and ratification by MEA, were pending.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	802.6	802.5	802.5	802.5

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

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement	1,638,776	1,503,504	1,524,983
% change in salary schedule from prior year or	3.5%		

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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)
No	No	No
4,065,594	4,065,594	4,065,594
\$9,675 Cap Per FTE	\$9,675 Cap Per FTE	\$9,675 Cap per FTE
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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
344,939	364,261	373,056
0.0%	0.0%	0.0%

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)
No	No	No
No	No	No

Classified (Non-management) - Other

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

On November 14, 2019, the Board of Education, approved the Public Disclosure Agreement detailing a 3% on schedule salary increase retroactive to July 1, 2019. Budget adjustments supporting this agreement are included in the 2019-2020 First Interim Report.

An additional .5% on schedule salary increase, for a total 2019-2020 on schedule salary increase equal to 3.5%, will be retroactive to July 1, 2019.

The 2019-2020 First Interim Report includes the additional .5% on schedule salary increase along with the .5% one-time off schedule payment.

At print time of the 2019-2020 First Interim Report, approval of Public Disclosure Agreements related to the additional tentative agreement were pending.

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	153.0	166.9	166.9	166.9

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
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	975,896	874,954	876,504

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?	No	No	No
2. Total cost of H&W benefits	1,343,353	1,343,353	1,343,353
3. Percent of H&W cost paid by employer	\$9,675 Cap Per FTE	\$9,675 Cap Per FTE	\$9,675 Cap Per FTE
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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	265,884	280,412	287,078
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

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	59,986	59,986	59,986
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review



Inspiring every student to think, to learn, to achieve, to care.

ADULT EDUCATION FUND

2019 - 2020

First Interim

Adult Education Fund

2019-2020 First Interim Budget Assumptions

Overview

Adult Education Funds are designed to provide programs, which enhance adult education. The Murrieta Valley Adult School's mission is to equip students for life-long learning through lessons in academics, accountability, attitudes, and ethics that will facilitate the transition to a successful future.

The Adult Education Fund includes the General Education Development (GED). This program is designed for students to meet high school diploma standards.

Federal funding offers various categorical programs including Adult Basic Education (ABE), Adult Secondary Education (ASE), High School Diploma (HSD), English Second Language (ESL), English Literacy Civics (EL Civics) and Citizenship. The core elements of these programs provide adult basic education, general education development, citizenship, English as a second language and instruction to the community.

Summer camps, preparation classes, and online classes are also included in the Adult Education Fund.

Revenues

Federal revenues are based on 2019-2020 grant awards. 2019-2020 First Interim federal revenues are projected at \$59,895.

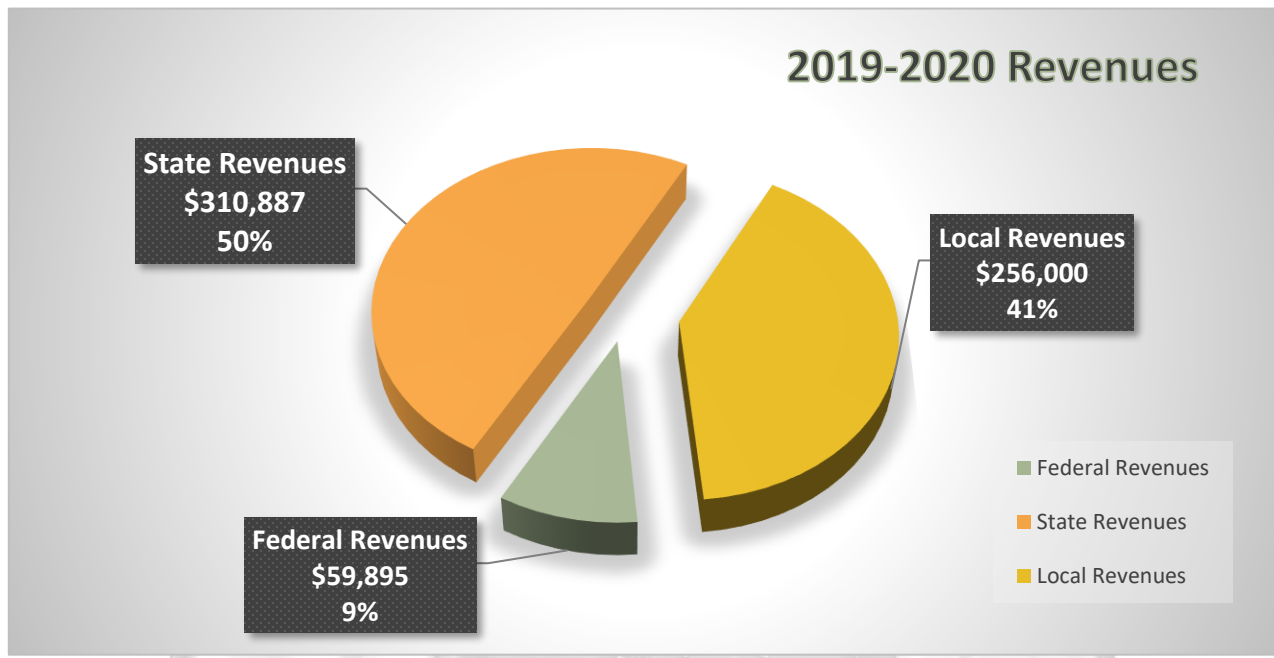
State revenues include AB104 Adult Education Block Grant funding projected at \$283,949 and CalWORKs funding projected at \$7,065. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$19,873. 2019-2020 First Interim state revenues are projected at \$310,887.

Local revenues are projected at \$256,000 and include online classes offered to the public through Ed 2 Go, GED testing fees, summer camp programs and interest earnings.

Federal funding is equal to 9% of total revenues. State funding is equal to 50% of total revenues. Local revenue funding is equal to 41% of total revenues. Total 2019-2020 First Interim budgeted revenues are projected at \$626,782.

Adult Education Fund 2019-2020 First Interim Budget Assumptions

Revenues-continued



Expenditures

State and local revenues are used to cover the costs associated with the Adult Education GED program and professional growth classes. Expenditures include salaries and benefits for the instructional and classified personnel and the operating costs to maintain these programs.

Federal revenues are used to fund categorical programs. Expenditures include salaries, benefits, operating costs and administrative costs relating to such programs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in areas unrelated to the specific grant.

As allowable, the indirect cost rate for the Adult Education unrestricted program is 5%.

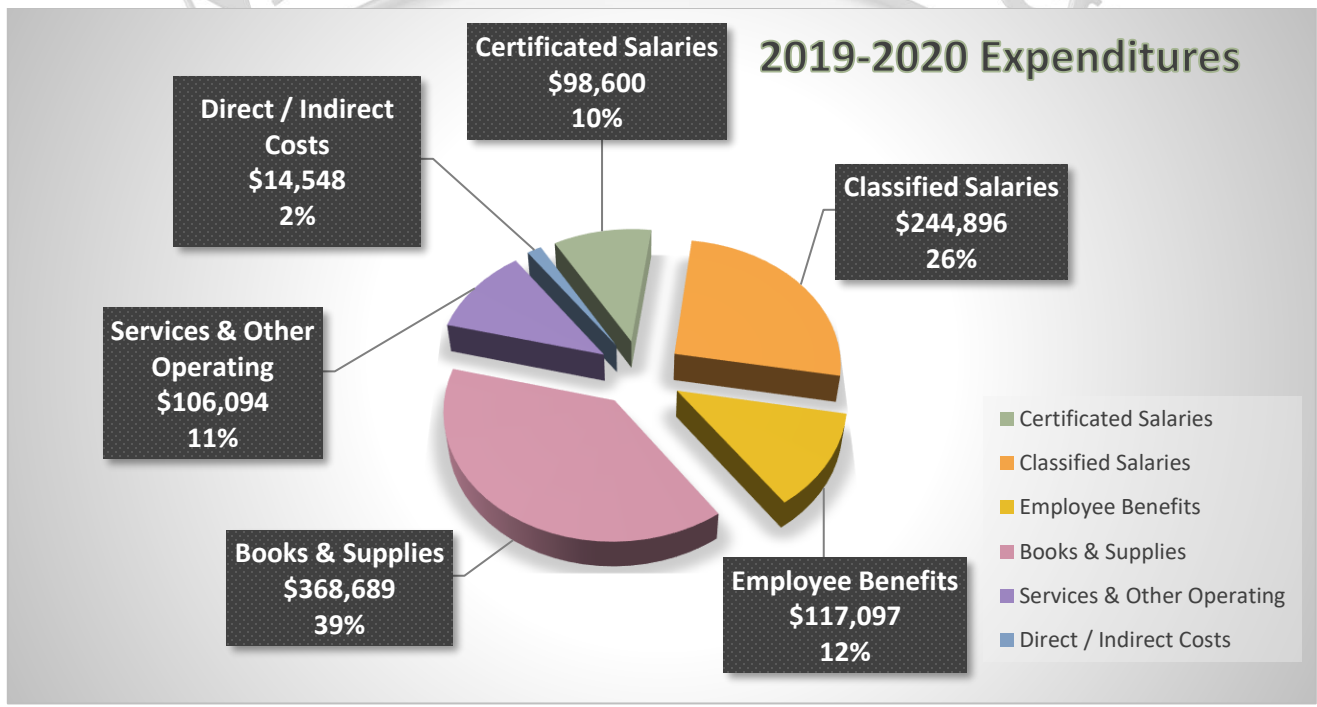
Salary and benefits account for 48% of total expenditures. Step and Column for all classified employees is \$1,779 plus statutory benefits of \$534 for a total of \$2,313. There is no projected step and column movement for certificated employees. Negotiated agreements for all employee groups have been included in the 2019-2020 First Interim Budget. Other expenditures include books, instructional and administrative supplies, travel, and other operating expenses which account for 52% of total expenditures. Total 2019-2020 First Interim budgeted expenditures are projected at \$949,924.

Adult Education Fund 2019-2020 First Interim Budget Assumptions

Expenditures-continued

Description	2019 2020 First Interim Budget FTE's
Certificated	.40
Classified	2.45
Total FTE's (Full-time Equivalents)	2.85

2019-2020 First Interim budget includes 2.85 Full Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,675 per FTE. Fixed charges are calculated at 21.20% for certificated and 30.021% for classified.



Fund Balance

The Adult Education Fund is deficit spending (\$323,142) due to one-time carry over funds. A positive ending fund balance of \$86,982 is projected for the 2019-2020 fiscal year.

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	98,246.00	98,246.00	0.00	59,895.00	(38,351.00)	-39.0%
3) Other State Revenue		8300-8599	299,822.00	299,822.00	7,065.00	310,887.00	11,065.00	3.7%
4) Other Local Revenue		8600-8799	256,000.00	256,000.00	37,112.52	256,000.00	0.00	0.0%
5) TOTAL, REVENUES			654,068.00	654,068.00	44,177.52	626,782.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	129,017.00	129,017.00	32,009.96	98,600.00	30,417.00	23.6%
2) Classified Salaries		2000-2999	242,131.00	244,896.00	165,785.45	244,896.00	0.00	0.0%
3) Employee Benefits		3000-3999	122,425.00	123,255.00	41,135.22	117,097.00	6,158.00	5.0%
4) Books and Supplies		4000-4999	61,434.00	49,049.00	7,789.58	368,689.00	(319,640.00)	-651.7%
5) Services and Other Operating Expenditures		5000-5999	80,281.00	89,071.00	24,349.86	106,094.00	(17,023.00)	-19.1%
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	13,296.00	13,296.00	0.00	14,548.00	(1,252.00)	-9.4%
9) TOTAL, EXPENDITURES			648,584.00	648,584.00	271,070.07	949,924.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,484.00	5,484.00	(226,892.55)	(323,142.00)		
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)			5,484.00	5,484.00	(226,892.55)	(323,142.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	378,789.00	410,124.69		410,124.69	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)			378,789.00	410,124.69		410,124.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			378,789.00	410,124.69		410,124.69		
2) Ending Balance, June 30 (E + F1e)			384,273.00	415,608.69		86,982.69		
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			10,524.00	15,015.77		0.77		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	373,749.00	400,592.92		86,981.92		
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)
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	98,246.00	98,246.00	0.00	59,895.00	(38,351.00)	-39.0%
TOTAL, FEDERAL REVENUE			98,246.00	98,246.00	0.00	59,895.00	(38,351.00)	-39.0%
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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	279,949.00	279,949.00	0.00	283,949.00	4,000.00	1.4%
All Other State Revenue	All Other	8590	19,873.00	19,873.00	7,065.00	26,938.00	7,065.00	35.6%
TOTAL, OTHER STATE REVENUE			299,822.00	299,822.00	7,065.00	310,887.00	11,065.00	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		8660	3,500.00	3,500.00	339.88	3,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	252,500.00	252,500.00	36,772.64	252,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			256,000.00	256,000.00	37,112.52	256,000.00	0.00	0.0%
TOTAL, REVENUES			654,068.00	654,068.00	44,177.52	626,782.00		

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	76,500.00	76,500.00	14,504.44	47,680.00	28,820.00	37.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	52,517.00	52,517.00	17,505.52	50,920.00	1,597.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			129,017.00	129,017.00	32,009.96	98,600.00	30,417.00	23.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	150,000.00	150,000.00	136,839.53	150,000.00	0.00	0.0%
Classified Support Salaries		2200	41,988.00	43,248.00	13,829.96	43,248.00	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	50,143.00	51,648.00	15,115.96	51,648.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			242,131.00	244,896.00	165,785.45	244,896.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	65,634.00	65,634.00	16,577.00	60,723.00	4,911.00	7.5%
PERS		3201-3202	19,101.00	19,646.00	5,708.41	19,646.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,406.00	11,617.00	8,731.36	11,176.00	441.00	3.8%
Health and Welfare Benefits		3401-3402	15,199.00	15,199.00	4,442.16	15,199.00	0.00	0.0%
Unemployment Insurance		3501-3502	187.00	189.00	94.55	174.00	15.00	7.9%
Workers' Compensation		3601-3602	9,651.00	9,723.00	5,141.59	8,932.00	791.00	8.1%
OPEB, Allocated		3701-3702	1,247.00	1,247.00	440.15	1,247.00	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			122,425.00	123,255.00	41,135.22	117,097.00	6,158.00	5.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,059.00	2,059.00	109.08	0.00	2,059.00	100.0%
Materials and Supplies		4300	34,375.00	21,990.00	7,680.50	343,689.00	(321,699.00)	-1462.9%
Noncapitalized Equipment		4400	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			61,434.00	49,049.00	7,789.58	368,689.00	(319,640.00)	-651.7%

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	7,500.00	7,500.00	825.96	11,310.00	(3,810.00)	-50.8%
Dues and Memberships		5300	0.00	2,200.00	110.00	2,200.00	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	400.00	400.00	0.00	400.00	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	910.00	910.00	2.55	910.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	71,171.00	77,761.00	23,411.35	91,075.00	(13,314.00)	-17.1%
Communications		5900	300.00	300.00	0.00	199.00	101.00	33.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,281.00	89,071.00	24,349.86	106,094.00	(17,023.00)	-19.1%
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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, 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		7350	13,296.00	13,296.00	0.00	14,548.00	(1,252.00)	-9.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,296.00	13,296.00	0.00	14,548.00	(1,252.00)	-9.4%
TOTAL, EXPENDITURES			648,584.00	648,584.00	271,070.07	949,924.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
6391	Adult Education Program	0.77
Total, Restricted Balance		<u>0.77</u>



Inspiring every student to think, to learn, to achieve, to care.

CHILD DEVELOPMENT FUND

2019 - 2020

First Interim

Child Development Fund

2019-2020 First Interim Budget Assumptions

Overview

Murrieta Valley Unified School District child care was established in 1982 to meet the need for before and after school child care for students who are enrolled in the district. Child Development Funds also provide Parent Center classes, which are utilized to provide the educational needs for the benefit of caregivers and families.

Programs included in the Child Development Fund consist of: Student Enrichment and Extended Day (SEED); SEED camp for non-school days; Parent Center; Early Childhood Education-subsidized and parent pay programs. Family Services has a State Preschool direct contract with California Department of Education, Early Learning and Care Division (CDE-ELCD) that funds part-day programs at Tovashal, Murrieta and Buchanan Elementary schools. Family Services is a subcontractor of Riverside County Office of Education-Early Care and Support Division (RCOE-ECSD) to provide part-day State Preschool at Lisa J. Mails, Tovashal, Cole Canyon, E. Hale Curran, Buchanan, and Monte Vista Elementary schools. State Preschool families must meet California Department of Education (CDE) CDE-ELCD guidelines for income eligibility. The State Preschool staff to child ratio is one adult to eight children. Part-day State Preschool is offered one-hundred and eighty days per year, three hours per day. Family Services also offers families a parent pay, one-hundred and eighty days per year, three hours per day, early childhood education program. The parent pay program is for families that exceed state guidelines. The Early Childhood Education parent pay program is offered throughout the district. Family Services Early Childhood Education programs at E. Hale Curran, Buchanan and Murrieta combine with Special Education preschool programs to provide full inclusion programs. The Early Childhood Education program provides comprehensive early learning experiences. Annually, children in the Family Services Early Childhood Education program have developmental, dental, hearing (CDC only) and vision assessments.

Family Services Child Development Center (CDC) established in October 2007 is located at 24300 Las Brisas Road, North. Currently, MVUSD Family Services operates six full-day, full year State Preschool and General Child Care classrooms at the Child Development Center for two through four-year olds. The CDC is open 6:30 a.m.—6:00 p.m. and is a year-round program, operating year-round 243 days, closed only for District holidays. Beginning July 2019, families utilizing services at the Child Development Center will be directly funded by CDE-ELCD, toddlers will continue to be primarily funded through RCOE-ELCD, CDE-ELCD, General Child Care or California State Preschool funds and must qualify based on income and need. Fifteen percent of the children at the Child Development Center are parent pay. The CDC follows State of California Title 5 regulations and Community Care Licensing Title 22 regulations. At the Child Development Center, staff to child ratio for three and four-year olds is one adult to eight children, group size of twenty-four. For toddlers the staff to child ratio is one adult to four children, group size of twelve. The Child Development Center provides comprehensive early learning experiences, dental, hearing and vision assessments and nutrition services.

Child Development Fund 2019-2020 First Interim Budget Assumptions

Overview - continued

Family Services also offers Student Enrichment and Extended Day (SEED) programs at all elementary schools. Summer, Spring, Winter and Fall camps offer activities when children are not in school. Currently, there are over six-hundred thirty students enrolled in the SEED program. Twenty-five percent of the families are subsidized through RCOE-ECSD funded by CDE-EESD. Subsidized spaces are available at Avaxat, Buchanan, Murrieta, Alta Murrieta, Rail Ranch and E. Hale Curran Elementary schools' SEED programs. The staff to student ratio is one adult per eighteen children. Services are available Monday through Friday from 6:30 a.m. until the start of school and after school until 6:00 p.m. Kindergarten and TK Wrap-around is available when the child is not in Kindergarten and Transitional Kindergarten.

Operational since 1994, the Parent Center is currently located at the Child Development Center, 24300 Las Brisas Road, North. Collaborating with Riverside County Mental Health and MVUSD Mental Health Team, a variety of classes are offered at the Parent Center. The Parent Center also provides meeting and support group space to district departments and the community.

Revenues

Revenues within the Child Development Fund are received from unrestricted and restricted sources.

Federal Revenues are based on 2019-2020 information provided by the grantee. 2019-2020 First Interim federal revenues are projected at \$925,000.

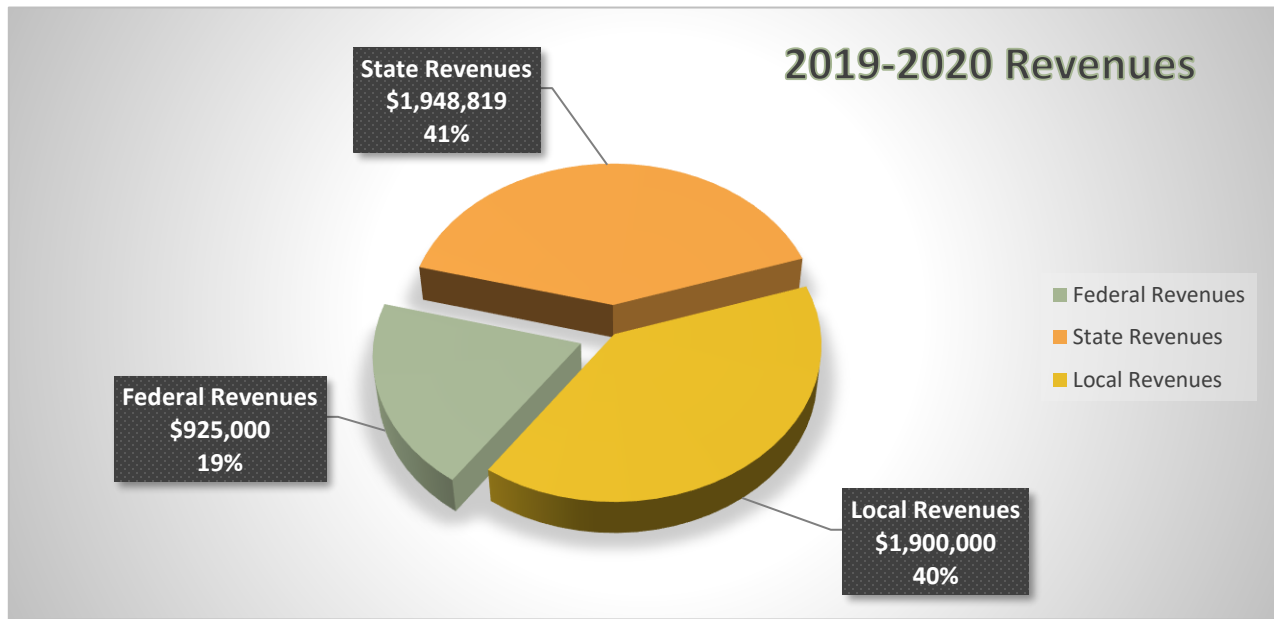
State Revenues in the Child Development Fund include grants from the California Department of Education-Early Learning and Care Division and Riverside County Office of Education Unit-Early Care and Support Division. State revenues are projected at \$1,931,285. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$17,534. 2019-2020 First Interim state revenues are projected at \$1,948,819.

Unrestricted revenues in the Child Development Fund include local parent fees for the SEED, camp, and interest earnings. Revenue from these sources is projected at \$1,225,000. 2019-2020 First Interim revenues include an improved rate schedule to better meet the needs of parents in the parent pay Early Childhood Education program. Other Local revenues are projected at \$675,000 and include parent fees within the center-based and CSPP programs through the Riverside County Office of Education and California Department of Education. 2019-2020 First Interim local revenues are projected at \$1,900,000.

Federal and state revenue funding is equal to 60% of total revenues. Local revenue funding is equal to 40% of total revenues. 2019-2020 First Interim revenues are projected at \$4,773,819

Child Development Fund 2019-2020 First Interim Budget Assumptions

Revenues- continued



Expenditures

Federal and state revenues are used to fund the restricted programs and cover such expenditures as salaries, benefits, operating costs and indirect costs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in other areas not relating to the specific grant.

Parent fees and local revenues are used to cover the costs associated with unrestricted expenditures. Such expenditures consist of salaries and benefits for classified personnel, operating, and indirect costs to maintain these programs.

Salary and benefits are equal to 86% of total expenditures. Step and Column for all certificated employees is \$3,942 plus statutory benefits of \$1,183 for a total of \$5,125. Step and Column for all classified employees is \$14,035 plus statutory benefits of \$4,213 for a total of \$18,248. Negotiated agreements for all employee groups have been included in the 2019-2020 First Interim budget. Other expenditures totaling 14%, include instructional and administrative supplies, non-capitalized equipment, travel, memberships, repairs and maintenance, reprographics, professional services, debt services and indirect costs. As allowable, the indirect cost rate of 5.37% is included for both unrestricted and restricted programs. 2019-2020 First Interim expenditures are projected at \$4,845,824.

Child Development Fund 2019-2020 First Interim Budget Assumptions

Expenditures- continued

Description	2019 2020 First Interim FTEs
Certificated Teachers / Certificated Support	13.50
Classified	52.69
Management / Support	2.41
Total FTE's (Full-time Equivalents)	68.60

2019-2020 First Interim budget includes 68.60 Full Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,675 per FTE. Fixed charges are calculated at 21.20% for certificated and 30.021% for classified.



Fund Balance

The Child Development Fund projects a positive ending fund balance of \$462,719 for the 2019-2020 fiscal year.

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	902,291.00	902,291.00	0.00	925,000.00	22,709.00	2.5%
3) Other State Revenue		8300-8599	1,805,902.00	1,805,902.00	214,056.65	1,948,819.00	142,917.00	7.9%
4) Other Local Revenue		8600-8799	1,818,000.00	1,818,000.00	628,592.47	1,900,000.00	82,000.00	4.5%
5) TOTAL, REVENUES			4,526,193.00	4,526,193.00	842,649.12	4,773,819.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	898,216.00	898,216.00	283,553.04	916,454.00	(18,238.00)	-2.0%
2) Classified Salaries		2000-2999	1,938,910.00	1,938,910.00	636,787.13	2,017,248.00	(78,338.00)	-4.0%
3) Employee Benefits		3000-3999	1,195,048.00	1,195,048.00	363,974.93	1,233,336.00	(38,288.00)	-3.2%
4) Books and Supplies		4000-4999	129,450.00	129,450.00	57,226.35	195,950.00	(66,500.00)	-51.4%
5) Services and Other Operating Expenditures		5000-5999	73,750.00	73,750.00	33,431.71	119,812.00	(46,062.00)	-62.5%
6) Capital Outlay		6000-6999	0.00	0.00	62,021.73	64,184.00	(64,184.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	59,914.00	59,914.00	0.00	59,914.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	226,498.00	226,498.00	0.00	238,926.00	(12,428.00)	-5.5%
9) TOTAL, EXPENDITURES			4,521,786.00	4,521,786.00	1,436,994.89	4,845,824.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,407.00	4,407.00	(594,345.77)	(72,005.00)		
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)			4,407.00	4,407.00	(594,345.77)	(72,005.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	393,151.00	534,723.73		534,723.73	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)								
			393,151.00	534,723.73		534,723.73		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			393,151.00	534,723.73		534,723.73		
2) Ending Balance, June 30 (E + F1e)								
			397,558.00	539,130.73		462,718.73		
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								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	397,558.00	539,130.73		462,718.73		
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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	902,291.00	902,291.00	0.00	925,000.00	22,709.00	2.5%
TOTAL, FEDERAL REVENUE			902,291.00	902,291.00	0.00	925,000.00	22,709.00	2.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	1,788,368.00	1,788,368.00	104,738.00	1,821,967.00	33,599.00	1.9%
All Other State Revenue	All Other	8590	17,534.00	17,534.00	109,318.65	126,852.00	109,318.00	623.5%
TOTAL, OTHER STATE REVENUE			1,805,902.00	1,805,902.00	214,056.65	1,948,819.00	142,917.00	7.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	423.82	10,000.00	5,000.00	100.0%
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								
Child Development Parent Fees		8673	1,813,000.00	1,813,000.00	628,168.65	1,890,000.00	77,000.00	4.2%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
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			1,818,000.00	1,818,000.00	628,592.47	1,900,000.00	82,000.00	4.5%
TOTAL, REVENUES			4,526,193.00	4,526,193.00	842,649.12	4,773,819.00		

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	691,888.00	691,888.00	217,217.72	709,486.00	(17,598.00)	-2.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	206,328.00	206,328.00	66,335.32	206,968.00	(640.00)	-0.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			898,216.00	898,216.00	283,553.04	916,454.00	(18,238.00)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	850,537.00	850,537.00	260,727.13	890,751.00	(40,214.00)	-4.7%
Classified Support Salaries		2200	846,422.00	846,422.00	297,005.48	876,270.00	(29,848.00)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	241,951.00	241,951.00	79,054.52	250,227.00	(8,276.00)	-3.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,938,910.00	1,938,910.00	636,787.13	2,017,248.00	(78,338.00)	-4.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	50,036.00	50,036.00	17,722.19	76,303.00	(26,267.00)	-52.5%
PERS		3201-3202	531,419.00	531,419.00	139,097.99	500,062.00	31,357.00	5.9%
OASDI/Medicare/Alternative		3301-3302	204,009.00	204,009.00	59,209.72	198,616.00	5,393.00	2.6%
Health and Welfare Benefits		3401-3402	321,372.00	321,372.00	117,124.02	354,613.00	(33,241.00)	-10.3%
Unemployment Insurance		3501-3502	1,421.00	1,084.00	426.41	1,432.00	(348.00)	-32.1%
Workers' Compensation		3601-3602	73,765.00	74,102.00	23,907.91	76,258.00	(2,156.00)	-2.9%
OPEB, Allocated		3701-3702	13,026.00	13,026.00	6,486.69	26,052.00	(13,026.00)	-100.0%
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			1,195,048.00	1,195,048.00	363,974.93	1,233,336.00	(38,288.00)	-3.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	129,450.00	133,491.00	53,970.38	183,532.00	(50,041.00)	-37.5%
Noncapitalized Equipment		4400	0.00	(4,041.00)	3,255.97	12,418.00	(16,459.00)	407.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			129,450.00	129,450.00	57,226.35	195,950.00	(66,500.00)	-51.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	6,800.00	6,800.00	942.60	7,300.00	(500.00)	-7.4%
Dues and Memberships		5300	4,400.00	4,400.00	2,662.00	4,400.00	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	11,350.00	10,875.00	2,957.75	15,875.00	(5,000.00)	-46.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,800.00	7,775.00	890.54	7,775.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,200.00	43,700.00	25,978.82	84,262.00	(40,562.00)	-92.8%
Communications		5900	200.00	200.00	0.00	200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,750.00	73,750.00	33,431.71	119,812.00	(46,062.00)	-62.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	41,092.25	43,255.00	(43,255.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	20,929.48	20,929.00	(20,929.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	62,021.73	64,184.00	(64,184.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	59,914.00	59,914.00	0.00	59,914.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			59,914.00	59,914.00	0.00	59,914.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	226,498.00	226,498.00	0.00	238,926.00	(12,428.00)	-5.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			226,498.00	226,498.00	0.00	238,926.00	(12,428.00)	-5.5%
TOTAL, EXPENDITURES			4,521,786.00	4,521,786.00	1,436,994.89	4,845,824.00		

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		8911	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								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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



Inspiring every student to think, to learn, to achieve, to care.

**CAFETERIA SPECIAL
REVENUE FUND**

2019 - 2020

First Interim

Cafeteria Special Revenue Fund 2019-2020 First Interim Budget Assumptions

Overview

Cafeteria Special Revenue Funds are designed to provide nutritional food programs for the Murrieta Valley Unified School District. The Cafeteria Special Revenue Fund is self-funded and prepares and provides breakfasts and lunches for all elementary, middle, and high schools. In addition, the Nutrition Services Program provides meals for the preschool, county operated Head Start and State Preschools, as well as after school snacks for elementary and catering events within the Murrieta Valley Unified School District. In addition to these services, the Nutrition Services Program also provides a la carte meals at all middle and high schools. Meals and a la carte foods are available before school, during breaks and lunch periods.

All food prepared by the Murrieta Valley Unified School District Nutrition Services Department meets or exceeds the federal and state approved menu planning system. This method requires that all meals be structured to meet such regulations for calorie ranges, sodium targets, whole grain servings and fruit and vegetable servings. Meals must also be less than 10% saturated fat with zero trans fats per serving. This method ensures our students are provided with the nutrients required for their age and development.

The Nutrition Services program prepared and served approximately 586,084 breakfasts and 1,380,775 lunches, as well as 498,450 a la carte meals during the 2018-2019 fiscal year.

Revenues

Revenues within the Cafeteria Special Revenue Fund include unrestricted sources and federal and state reimbursements. Revenue projections are based on 178 student days.

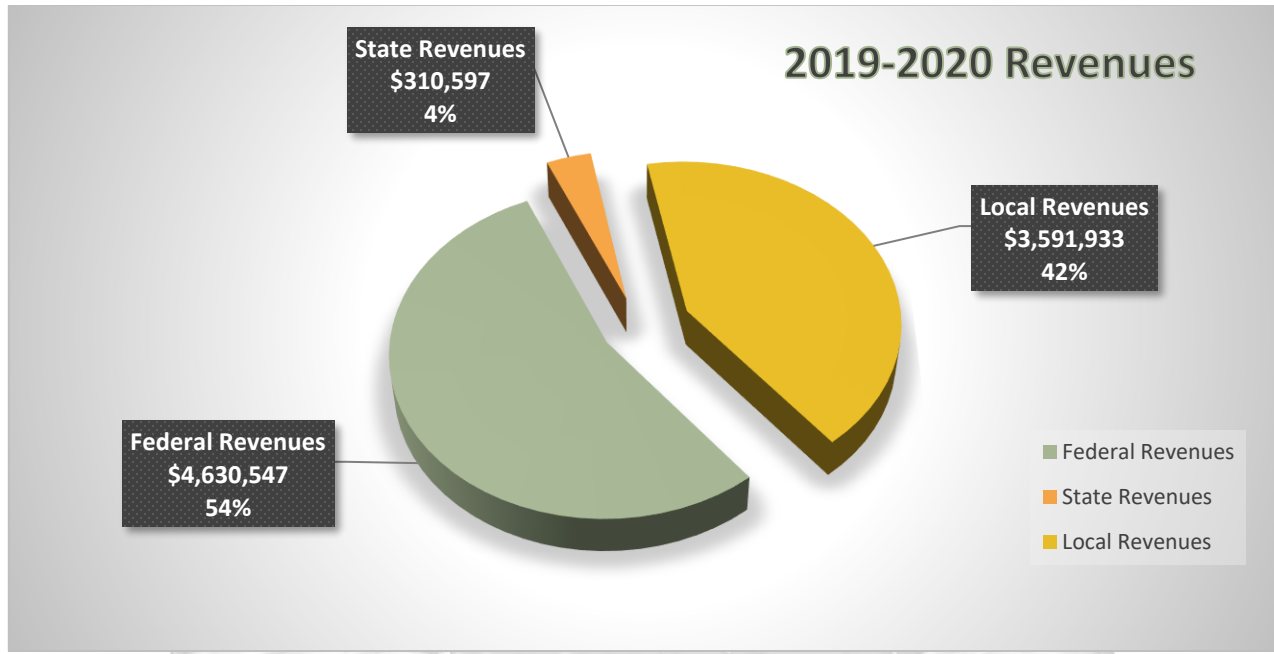
Federal and state reimbursements are based on qualifying meals. Revenue from these sources is projected at \$4,444,790 and is based on food sales from July 2019 through Sept 2019. Federal donated commodities entitlement is projected at \$496,354 and is based on the number of lunches served during the 2018-2019 fiscal year. Unrestricted revenues include meal sales, catering sales and interest earnings. Revenue from these sources is projected at \$3,591,933 and is based on food sales from July 2019 through Sept 2019, current interest rates, cash-flow analysis and historical data.

Approximately 37% of the students in the Murrieta Valley Unified School District qualified for either free or reduced meals.

Federal and state reimbursements are equal to 58% of total revenues. Donated food commodities within federal revenues are equal to 6% of total revenues. Local revenues are equal to 42% of total revenues. 2019-2020 First Interim budgeted revenues are projected at \$8,533,077.

Cafeteria Special Revenue Fund 2019-2020 First Interim Budget Assumptions

Revenues – continued



Expenditures

All revenue sources are used to cover total expenditures within the Cafeteria Special Revenue Fund. Expenditures include classified salaries and benefits, office and food supplies, uniforms, non-depreciable equipment, food, travel, maintenance, reprographics, fees, other services, and indirect costs. As allowable, the indirect cost rate for the Cafeteria Fund is 5.12%.

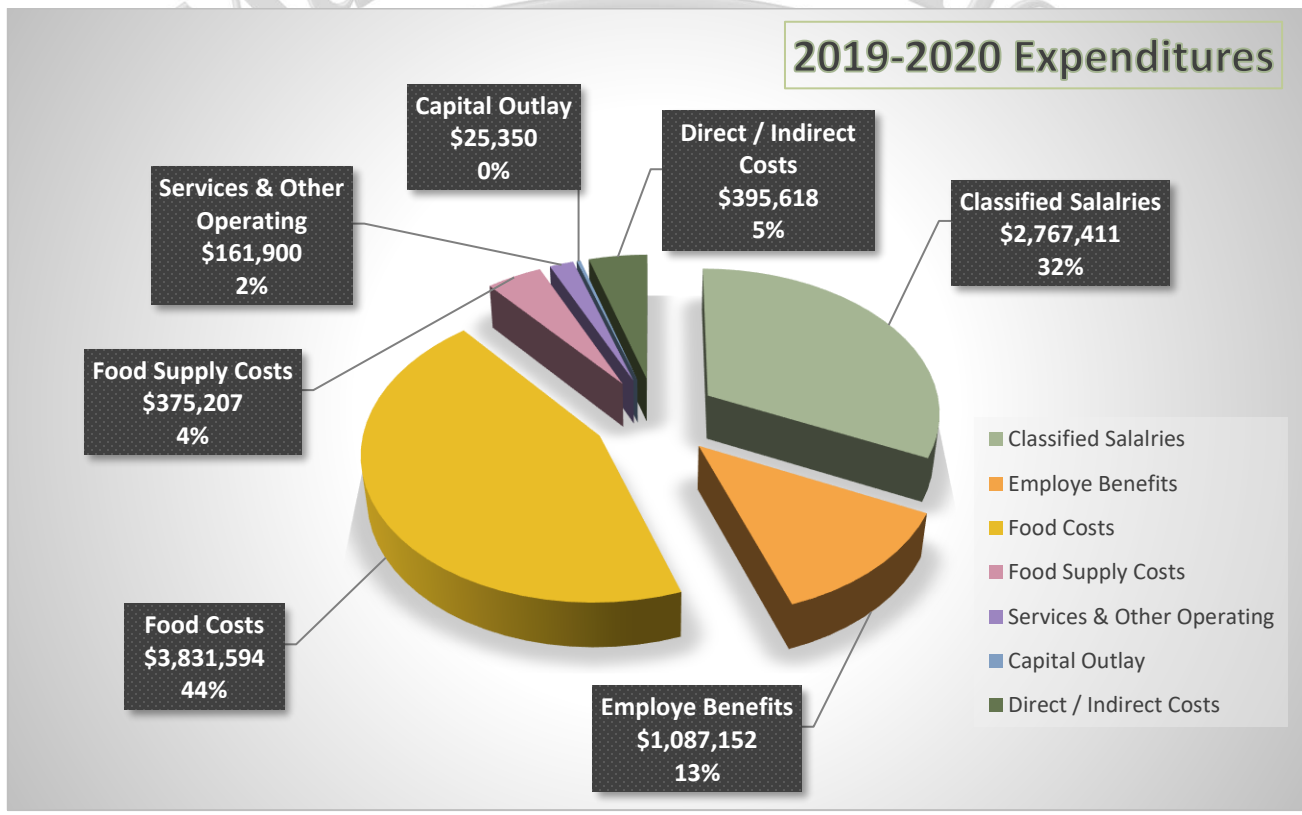
Salary and benefits account for 44% of total expenditures. Step and Column for all classified employees is \$27,666 plus statutory benefits of \$8,306 for a total of \$35,972. Negotiated agreements for all employee groups have been included in the 2019-2020 First Interim Budget. California food costs, commodities and supplies account for 49% of total expenditures. All other costs account for 7% of total expenditures. 2019-2020 First Interim budgeted expenditures are projected at \$8,644,232.

Cafeteria Special Revenue Fund 2019-2020 First Interim Budget Assumptions

Expenditures - continued

Description	2019 2020 First Interim Budget FTE's
Classified Management	3.00
Classified	70.10
Total FTE's (Full-time equivalents)	73.10

2019-2020 First Interim Budget includes 73.10 Full Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,675 per FTE. Fixed charges are calculated at 30.021% for classified positions.



Fund Balance

The Cafeteria Special Revenue Fund projects an ending balance of \$1,864,167 for the 2019-2020 fiscal year.

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	4,592,892.00	4,592,892.00	1,435,455.08	4,630,547.00	37,655.00	0.8%
3) Other State Revenue		8300-8599	310,597.00	310,597.00	95,310.96	310,597.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,596,933.00	3,596,933.00	1,105,624.24	3,591,933.00	(5,000.00)	-0.1%
5) TOTAL, REVENUES			8,500,422.00	8,500,422.00	2,636,390.28	8,533,077.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,689,701.00	2,689,701.00	837,186.54	2,767,411.00	(77,710.00)	-2.9%
3) Employee Benefits		3000-3999	1,096,661.00	1,096,661.00	331,879.64	1,087,152.00	9,509.00	0.9%
4) Books and Supplies		4000-4999	4,255,714.00	4,255,714.00	1,486,552.77	4,206,801.00	48,913.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	165,800.00	165,800.00	74,283.94	161,900.00	3,900.00	2.4%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	25,340.44	25,350.00	(350.00)	-1.4%
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	396,758.00	396,758.00	0.00	395,618.00	1,140.00	0.3%
9) TOTAL, EXPENDITURES			8,629,634.00	8,629,634.00	2,755,243.33	8,644,232.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(129,212.00)	(129,212.00)	(118,853.05)	(111,155.00)		
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)			(129,212.00)	(129,212.00)	(118,853.05)	(111,155.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,775,303.00	1,975,321.89		1,975,321.89	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)			1,775,303.00	1,975,321.89		1,975,321.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,775,303.00	1,975,321.89		1,975,321.89		
2) Ending Balance, June 30 (E + F1e)			1,646,091.00	1,846,109.89		1,864,166.89		
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	1,646,091.00	1,846,109.89		1,864,166.89		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,134,193.00	4,134,193.00	1,435,455.08	4,134,193.00	0.00	0.0%
Donated Food Commodities		8221	458,699.00	458,699.00	0.00	496,354.00	37,655.00	8.2%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,592,892.00	4,592,892.00	1,435,455.08	4,630,547.00	37,655.00	0.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	310,597.00	310,597.00	95,310.96	310,597.00	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			310,597.00	310,597.00	95,310.96	310,597.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	3,588,933.00	3,588,933.00	1,104,786.76	3,583,933.00	(5,000.00)	-0.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	837.48	8,000.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,596,933.00	3,596,933.00	1,105,624.24	3,591,933.00	(5,000.00)	-0.1%
TOTAL, REVENUES			8,500,422.00	8,500,422.00	2,636,390.28	8,533,077.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,180,021.00	2,180,021.00	666,390.46	2,244,949.00	(64,928.00)	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	307,055.00	307,055.00	102,651.64	316,884.00	(9,829.00)	-3.2%
Clerical, Technical and Office Salaries		2400	202,625.00	202,625.00	68,144.44	205,578.00	(2,953.00)	-1.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,689,701.00	2,689,701.00	837,186.54	2,767,411.00	(77,710.00)	-2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	554,297.00	554,297.00	159,053.74	529,060.00	25,237.00	4.6%
OASDI/Medicare/Alternative		3301-3302	205,608.00	205,608.00	59,015.66	206,982.00	(1,374.00)	-0.7%
Health and Welfare Benefits		3401-3402	256,014.00	256,014.00	86,725.94	268,613.00	(12,599.00)	-4.9%
Unemployment Insurance		3501-3502	1,346.00	1,346.00	386.24	1,353.00	(7.00)	-0.5%
Workers' Compensation		3601-3602	69,934.00	69,934.00	21,754.92	71,682.00	(1,748.00)	-2.5%
OPEB, Allocated		3701-3702	9,462.00	9,462.00	4,943.14	9,462.00	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			1,096,661.00	1,096,661.00	331,879.64	1,087,152.00	9,509.00	0.9%
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	277,207.00	277,207.00	108,525.81	285,207.00	(8,000.00)	-2.9%
Noncapitalized Equipment		4400	80,000.00	80,000.00	88,080.31	90,000.00	(10,000.00)	-12.5%
Food		4700	3,898,507.00	3,898,507.00	1,289,946.65	3,831,594.00	66,913.00	1.7%
TOTAL, BOOKS AND SUPPLIES			4,255,714.00	4,255,714.00	1,486,552.77	4,206,801.00	48,913.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	11,000.00	11,000.00	670.01	5,000.00	6,000.00	54.5%
Dues and Memberships		5300	1,600.00	1,600.00	1,427.59	1,600.00	0.00	0.0%
Insurance		5400-5450	1,900.00	1,900.00	0.00	3,000.00	(1,100.00)	-57.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,300.00	6,300.00	3,534.36	6,300.00	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	9,500.00	9,500.00	4,749.43	9,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	135,500.00	135,500.00	63,902.55	136,500.00	(1,000.00)	-0.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			165,800.00	165,800.00	74,283.94	161,900.00	3,900.00	2.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	25,000.00	25,340.44	25,350.00	(350.00)	-1.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	25,000.00	25,340.44	25,350.00	(350.00)	-1.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	396,758.00	396,758.00	0.00	395,618.00	1,140.00	0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			396,758.00	396,758.00	0.00	395,618.00	1,140.00	0.3%
TOTAL, EXPENDITURES			8,629,634.00	8,629,634.00	2,755,243.33	8,644,232.00		

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

Resource	Description	2019/20 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,864,166.89
Total, Restricted Balance		<u>1,864,166.89</u>



Inspiring every student to think, to learn, to achieve, to care.

**BUILDING
FUND**

2019 - 2020

First Interim

Building Fund

2019-2020 First Interim Budget Assumptions

Overview

The Building Fund is used to account for proceeds from the sale of bonds authorized by the voters of the District. Expenditures in this fund are for improvements, technology and equipment to support 21st Century learning, building, building system and facility renovations, upgrades and repairs, site acquisition and construction of a new elementary school as described in a ballot measure approved by the voters.

Revenues

Revenues include a bond sale of \$12 million and interest earnings of approximately \$50,000.

Expenditures

- ✚ Devices:
 - Devices are being ordered using the approved site technology plans as the guide for purchases.
- ✚ Capital Facilities
 - Projects include carpet replacement, roof replacement/repairs, asphalt/slurry replacement, exterior painting, HVAC replacement, and the construction of a new classroom building at Murrieta Mesa High School.

Fund Balance

The Building Fund projects an ending fund balance of \$2,826,798 for the 2019-2020 fiscal year.

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	50,000.00	50,000.00	4,383.39	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	4,383.39	50,000.00		
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	300,000.00	300,000.00	75,885.10	1,200,000.00	(900,000.00)	-300.0%
5) Services and Other Operating Expenditures		5000-5999	1,376,300.00	1,376,300.00	730,061.78	2,200,286.00	(823,986.00)	-59.9%
6) Capital Outlay		6000-6999	1,471,800.00	1,471,800.00	266,000.00	9,803,997.00	(8,332,197.00)	-566.1%
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			3,148,100.00	3,148,100.00	1,071,946.88	13,204,283.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,098,100.00)	(3,098,100.00)	(1,067,563.49)	(13,154,283.00)		
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	12,000,000.00	12,000,000.00	New
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	12,000,000.00		

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)			(3,098,100.00)	(3,098,100.00)	(1,067,563.49)	(1,154,283.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,327,713.00	3,981,081.76		3,981,081.76	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)			3,327,713.00	3,981,081.76		3,981,081.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,327,713.00	3,981,081.76		3,981,081.76		
2) Ending Balance, June 30 (E + F1e)			229,613.00	882,981.76		2,826,798.76		
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	229,613.00	882,981.76		2,826,798.76		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	4,383.39	50,000.00	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			50,000.00	50,000.00	4,383.39	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	4,383.39	50,000.00		

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	35,000.00	35,000.00	5.43	35,000.00	0.00	0.0%
Noncapitalized Equipment		4400	265,000.00	265,000.00	75,879.67	1,165,000.00	(900,000.00)	-339.6%
TOTAL, BOOKS AND SUPPLIES			300,000.00	300,000.00	75,885.10	1,200,000.00	(900,000.00)	-300.0%
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	1,376,300.00	1,376,300.00	730,061.78	1,700,286.00	(323,986.00)	-23.5%
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	500,000.00	(500,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,376,300.00	1,376,300.00	730,061.78	2,200,286.00	(823,986.00)	-59.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,006,800.00	1,006,800.00	266,000.00	9,338,997.00	(8,332,197.00)	-827.6%
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	465,000.00	465,000.00	0.00	465,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,471,800.00	1,471,800.00	266,000.00	9,803,997.00	(8,332,197.00)	-566.1%
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			3,148,100.00	3,148,100.00	1,071,946.88	13,204,283.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	12,000,000.00	12,000,000.00	New
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	12,000,000.00	12,000,000.00	New
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	12,000,000.00		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	2,826,798.76
Total, Restricted Balance		<u>2,826,798.76</u>



Inspiring every student to think, to learn, to achieve, to care.

CAPITAL FACILITIES FUND

2019 - 2020

First Interim

Capital Facilities Fund

2019-2020 First Interim Budget Assumptions

Overview

The Capital Facilities Fund is used to account for monies received from fees levied on developers as a condition of approving a development. The funds are used for site acquisition, school construction, and interim facilities due to growth.

Revenues

Collection of Developer Fees is based on housing development projected for 2019-2020. The fees to be collected are anticipated at \$900,000.

Community Facilities District (CFD) funds from the levy of special taxes will also be budgeted in this account.

Expenditures

Budgeted expenditures in this fund include:

- ✚ Lease of Relocatable Buildings
- ✚ Consultants/Legal Counsel
- ✚ Salaries and Benefits
- ✚ Bus Replacement
- ✚ DSA Project Close Out
- ✚ Debt Service on Solar Project
- ✚ Debt Service on District Support Center
- ✚ Avaxat Pod Conversion
- ✚ Technology Infrastructure
- ✚ MVHS Fire Science Program Infrastructure
- ✚ MVHS Restroom Project
- ✚ Shivela SDC Classroom Conversion
- ✚ Planning costs for Murrieta Elementary, Cole Canyon Elementary, Shivela Middle, Thompson Middle, Murrieta Mesa High and Murrieta Canyon Academy.

Fund Balance

The Capital Facilities Fund projects an ending fund balance of \$1,088,162 for the 2019-2020 fiscal year.

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	11,450,462.00	11,450,462.00	723,045.79	11,545,080.00	94,618.00	0.8%
5) TOTAL, REVENUES			11,450,462.00	11,450,462.00	723,045.79	11,545,080.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	136,538.00	136,538.00	51,000.20	151,488.00	(14,950.00)	-10.9%
3) Employee Benefits		3000-3999	44,811.00	44,811.00	16,417.09	48,184.00	(3,373.00)	-7.5%
4) Books and Supplies		4000-4999	140,000.00	149,174.00	43,372.23	168,615.00	(19,441.00)	-13.0%
5) Services and Other Operating Expenditures		5000-5999	4,139,800.00	4,171,760.00	315,132.85	5,404,548.00	(1,232,788.00)	-29.6%
6) Capital Outlay		6000-6999	10,503,721.00	10,462,587.00	2,342,299.09	9,704,993.00	757,594.00	7.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	249,800.00	249,800.00	244,900.00	249,800.00	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			15,214,670.00	15,214,670.00	3,013,121.46	15,727,628.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,764,208.00)	(3,764,208.00)	(2,290,075.67)	(4,182,548.00)		
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)			(3,764,208.00)	(3,764,208.00)	(2,290,075.67)	(4,182,548.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,844,359.00	5,270,710.39		5,270,710.39	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)			4,844,359.00	5,270,710.39		5,270,710.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,844,359.00	5,270,710.39		5,270,710.39		
2) Ending Balance, June 30 (E + F1e)			1,080,151.00	1,506,502.39		1,088,162.39		
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	1,080,151.00	1,506,502.39		1,088,162.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	2,386.47	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	900,000.00	900,000.00	720,249.93	900,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	10,510,462.00	10,510,462.00	409.39	10,605,080.00	94,618.00	0.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,450,462.00	11,450,462.00	723,045.79	11,545,080.00	94,618.00	0.8%
TOTAL, REVENUES			11,450,462.00	11,450,462.00	723,045.79	11,545,080.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	105,830.00	105,830.00	40,859.68	120,780.00	(14,950.00)	-14.1%
Clerical, Technical and Office Salaries		2400	30,708.00	30,708.00	10,140.52	30,708.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			136,538.00	136,538.00	51,000.20	151,488.00	(14,950.00)	-10.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	28,309.00	28,309.00	10,057.73	29,819.00	(1,510.00)	-5.3%
OASDI/Medicare/Alternative		3301-3302	10,445.00	10,445.00	3,901.53	11,568.00	(1,123.00)	-10.8%
Health and Welfare Benefits		3401-3402	2,439.00	2,439.00	1,106.34	2,789.00	(350.00)	-14.4%
Unemployment Insurance		3501-3502	68.00	68.00	25.49	76.00	(8.00)	-11.8%
Workers' Compensation		3601-3602	3,550.00	3,550.00	1,326.00	3,932.00	(382.00)	-10.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,811.00	44,811.00	16,417.09	48,184.00	(3,373.00)	-7.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	5,684.00	1,840.08	3,808.00	1,876.00	33.0%
Noncapitalized Equipment		4400	140,000.00	143,490.00	41,532.15	164,807.00	(21,317.00)	-14.9%
TOTAL, BOOKS AND SUPPLIES			140,000.00	149,174.00	43,372.23	168,615.00	(19,441.00)	-13.0%
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	400.00	400.00	0.00	400.00	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	187,400.00	204,931.00	95,456.07	200,287.00	4,644.00	2.3%
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	3,952,000.00	3,966,429.00	219,676.78	5,203,861.00	(1,237,432.00)	-31.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,139,800.00	4,171,760.00	315,132.85	5,404,548.00	(1,232,788.00)	-29.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	10,000.00	10,000.00	29,218.78	130,225.00	(120,225.00)	-1202.3%
Land Improvements		6170	10,000.00	10,000.00	0.00	0.00	10,000.00	100.0%
Buildings and Improvements of Buildings		6200	9,211,721.00	9,465,587.00	1,361,019.81	8,602,707.00	862,880.00	9.1%
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	1,272,000.00	977,000.00	952,060.50	972,061.00	4,939.00	0.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,503,721.00	10,462,587.00	2,342,299.09	9,704,993.00	757,594.00	7.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	49,800.00	49,800.00	44,900.00	49,800.00	0.00	0.0%
Other Debt Service - Principal		7439	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			249,800.00	249,800.00	244,900.00	249,800.00	0.00	0.0%
TOTAL EXPENDITURES			15,214,670.00	15,214,670.00	3,013,121.46	15,727,628.00		

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

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	1,088,162.39
Total, Restricted Balance		<u>1,088,162.39</u>



Inspiring every student to think, to learn, to achieve, to care.

**SPECIAL RESERVE FUND FOR
CAPITAL OUTLAY
PROJECTS**

2019 - 2020

First Interim

Special Reserve Fund for Capital Outlay Projects 2019-2020 First Interim Budget Assumptions

Overview

The Special Reserve Fund for Capital Outlay Projects is used to account for revenue and expenditures received from the refunding of the 2009 Certificates of Participation (COPs). The refunding generated approximately \$3.5 million. This money will be used toward technology infrastructure districtwide.

Revenues

Revenues include project reimbursement from E-rate funds for approximately \$1 million and interest earnings of \$5,000.

Expenditures

Expenditure budgets totaling \$1,530,118 reflect costs for technology infrastructure upgrades at Thompson Middle School and Murrieta Valley High School.

Fund Balance

The Special Reserve Fund for Capital Outlay Projects ending fund balance is projected at \$1,081,452.

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	1,605,000.00	1,605,000.00	287.71	1,005,000.00	(600,000.00)	-37.4%
5) TOTAL, REVENUES			1,605,000.00	1,605,000.00	287.71	1,005,000.00		
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	20,500.00	18,772.36	70,500.00	(50,000.00)	-243.9%
5) Services and Other Operating Expenditures		5000-5999	200,000.00	209,190.00	3,317.70	309,190.00	(100,000.00)	-47.8%
6) Capital Outlay		6000-6999	1,894,000.00	1,864,310.00	0.00	1,150,428.00	713,882.00	38.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,094,000.00	2,094,000.00	22,090.06	1,530,118.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(489,000.00)	(489,000.00)	(21,802.35)	(525,118.00)		
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	265,000.00	265,000.00	0.00	265,000.00	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			265,000.00	265,000.00	0.00	265,000.00		

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)			(224,000.00)	(224,000.00)	(21,802.35)	(260,118.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	237,883.00	1,341,569.69		1,341,569.69	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)			237,883.00	1,341,569.69		1,341,569.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			237,883.00	1,341,569.69		1,341,569.69		
2) Ending Balance, June 30 (E + F1e)			13,883.00	1,117,569.69		1,081,451.69		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	13,883.00	1,117,569.69		1,081,451.69		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	287.71	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,600,000.00	1,600,000.00	0.00	1,000,000.00	(600,000.00)	-37.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,605,000.00	1,605,000.00	287.71	1,005,000.00	(600,000.00)	-37.4%
TOTAL, REVENUES			1,605,000.00	1,605,000.00	287.71	1,005,000.00		

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	100.00	30.91	100.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	20,400.00	18,741.45	70,400.00	(50,000.00)	-245.1%
TOTAL, BOOKS AND SUPPLIES			0.00	20,500.00	18,772.36	70,500.00	(50,000.00)	-243.9%
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	18,013.00	2,140.70	68,013.00	(50,000.00)	-277.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	200,000.00	191,177.00	1,177.00	241,177.00	(50,000.00)	-26.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,000.00	209,190.00	3,317.70	309,190.00	(100,000.00)	-47.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,894,000.00	1,864,310.00	0.00	1,150,428.00	713,882.00	38.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,894,000.00	1,864,310.00	0.00	1,150,428.00	713,882.00	38.3%
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			2,094,000.00	2,094,000.00	22,090.06	1,530,118.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	265,000.00	265,000.00	0.00	265,000.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			265,000.00	265,000.00	0.00	265,000.00	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)			265,000.00	265,000.00	0.00	265,000.00		

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