



Salinas Union High School District

First Interim 2019-2020



Happy Holidays

Prepared By
Business Services Department

Board Meeting
December 10, 2019

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: _____

12/11/19

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 10, 2019

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

____ QUALIFIED CERTIFICATION

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

____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Graciela Hidalgo

Telephone: (831) 796-7016

Title: Manager of Fiscal Services

E-mail: graciela.hidalgo@salinasuhd.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment? 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
				X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in OPEB liabilities? 		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in self-insurance liabilities? 	X	
			n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 		X
				X
				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: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 3) Classified? (Section S8B, Line 3) 	X	
			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	

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	173,828,892.00	3.03%	179,098,001.00	2.02%	182,712,412.00
2. Federal Revenues	8100-8299	280,674.00	-64.96%	98,348.00	0.00%	98,348.00
3. Other State Revenues	8300-8599	3,153,016.00	0.00%	3,153,016.00	0.00%	3,153,016.00
4. Other Local Revenues	8600-8799	1,417,339.00	0.00%	1,417,339.00	0.00%	1,417,339.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,342,766.00	-100.00%	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	(24,911,683.00)	0.00%	(24,911,683.00)	0.00%	(24,911,683.00)
6. Total (Sum lines A1 thru A5c)		155,111,004.00	2.41%	158,855,021.00	2.28%	162,469,432.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				77,257,088.00		78,441,440.00
b. Step & Column Adjustment				1,081,599.00		1,098,180.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				102,753.00		(130,154.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,257,088.00	1.53%	78,441,440.00	1.23%	79,409,466.00
2. Classified Salaries						
a. Base Salaries				19,927,964.00		20,077,424.00
b. Step & Column Adjustment				149,460.00		150,581.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,927,964.00	0.75%	20,077,424.00	0.75%	20,228,005.00
3. Employee Benefits	3000-3999	38,523,961.00	5.04%	40,463,757.00	0.89%	40,822,687.00
4. Books and Supplies	4000-4999	5,244,568.00	-0.93%	5,195,993.00	0.00%	5,195,993.00
5. Services and Other Operating Expenditures	5000-5999	12,985,375.00	-0.05%	12,979,184.00	0.00%	12,979,184.00
6. Capital Outlay	6000-6999	8,354,396.00	-81.30%	1,545,956.00	-45.66%	840,038.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,039,207.00	0.00%	2,039,207.00	0.00%	2,039,207.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,481,686.00)	0.00%	(1,481,686.00)	-0.22%	(1,478,405.00)
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)		162,850,873.00	-2.20%	159,261,275.00	0.49%	160,036,175.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,739,869.00)		(406,254.00)		2,433,257.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		25,696,233.00		17,956,364.00		17,550,110.00
2. Ending Fund Balance (Sum lines C and D1)		17,956,364.00		17,550,110.00		19,983,367.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	21,600.00		21,600.00		21,600.00
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	3,109,119.00		2,177,843.00		2,188,551.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,617,504.00		6,533,529.00		6,565,653.00
2. Unassigned/Unappropriated	9790	8,208,141.00		8,817,138.00		11,207,563.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,956,364.00		17,550,110.00		19,983,367.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,617,504.00		6,533,529.00		6,565,653.00
c. Unassigned/Unappropriated	9790	8,208,141.00		8,817,138.00		11,207,563.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		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)		14,825,645.00		15,350,667.00		17,773,216.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
-Budget reflects step and column salary projection for all years.						
-Employer benefits reflect projected increase in STRS and PERS employer rates.						
-Revenue was budgeted based on the most current LCFF calculator available. Budget increase for 2020-21 is 2.74%; net change per ADA is 312.52. Budget for 2021-22 is 2.00%; net change per ADA is 234.41.						
-B1d-Other Adjustments reflect estimated increase/decrease in teacher FTE due to projected enrollment growth/decline for 2020-21 is 1.5 FTE and -1.9 for 2021-22.						

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	11,297,835.00	0.00%	11,297,835.00	0.00%	11,297,835.00
3. Other State Revenues	8300-8599	13,233,306.00	0.00%	13,233,306.00	0.00%	13,233,306.00
4. Other Local Revenues	8600-8799	8,049,592.00	0.00%	8,049,592.00	0.00%	8,049,592.00
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	24,911,683.00	0.00%	24,911,683.00	0.00%	24,911,683.00
6. Total (Sum lines A1 thru A5e)		57,492,416.00	0.00%	57,492,416.00	0.00%	57,492,416.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,021,531.00		16,245,832.00
b. Step & Column Adjustment				224,301.00		227,442.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,021,531.00	1.40%	16,245,832.00	1.40%	16,473,274.00
2. Classified Salaries						
a. Base Salaries				7,738,471.00		7,796,510.00
b. Step & Column Adjustment				58,039.00		58,474.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,738,471.00	0.75%	7,796,510.00	0.75%	7,854,984.00
3. Employee Benefits	3000-3999	16,355,145.00	3.11%	16,863,225.00	0.98%	17,028,466.00
4. Books and Supplies	4000-4999	5,190,748.00	0.00%	5,190,748.00	0.00%	5,190,748.00
5. Services and Other Operating Expenditures	5000-5999	6,953,277.00	0.00%	6,953,277.00	-2.19%	6,801,329.00
6. Capital Outlay	6000-6999	1,175,326.00	0.00%	1,175,326.00	0.00%	1,175,326.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,115,953.00	0.00%	3,115,953.00	0.00%	3,115,953.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,182,140.00	0.00%	1,182,140.00	-0.28%	1,178,859.00
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)		57,732,591.00	1.37%	58,523,011.00	0.51%	58,818,939.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(240,175.00)		(1,030,595.00)		(1,326,523.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,597,293.00		2,357,118.00		1,326,523.00
2. Ending Fund Balance (Sum lines C and D1)		2,357,118.00		1,326,523.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,357,118.00		1,326,523.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,357,118.00		1,326,523.00		0.00

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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.						
-Budget reflects step and column salary projection for all years.						
-Employee benefits reflect projected increase in STRS and PERS employer rates.						

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	173,828,892.00	3.03%	179,098,001.00	2.02%	182,712,412.00
2. Federal Revenues	8100-8299	11,578,509.00	-1.57%	11,396,183.00	0.00%	11,396,183.00
3. Other State Revenues	8300-8599	16,386,322.00	0.00%	16,386,322.00	0.00%	16,386,322.00
4. Other Local Revenues	8600-8799	9,466,931.00	0.00%	9,466,931.00	0.00%	9,466,931.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,342,766.00	-100.00%	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)		212,603,420.00	1.76%	216,347,437.00	1.67%	219,961,848.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				93,278,619.00		94,687,272.00
b. Step & Column Adjustment				1,305,900.00		1,325,622.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				102,753.00		(130,154.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	93,278,619.00	1.51%	94,687,272.00	1.26%	95,882,740.00
2. Classified Salaries						
a. Base Salaries				27,666,435.00		27,873,934.00
b. Step & Column Adjustment				207,499.00		209,055.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,666,435.00	0.75%	27,873,934.00	0.75%	28,082,989.00
3. Employee Benefits	3000-3999	54,879,106.00	4.46%	57,326,982.00	0.91%	57,851,153.00
4. Books and Supplies	4000-4999	10,435,316.00	-0.47%	10,386,741.00	0.00%	10,386,741.00
5. Services and Other Operating Expenditures	5000-5999	19,938,652.00	-0.03%	19,932,461.00	-0.76%	19,780,513.00
6. Capital Outlay	6000-6999	9,529,722.00	-71.44%	2,721,282.00	-25.94%	2,015,364.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,155,160.00	0.00%	5,155,160.00	0.00%	5,155,160.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(299,546.00)	0.00%	(299,546.00)	0.00%	(299,546.00)
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)		220,583,464.00	-1.27%	217,784,286.00	0.49%	218,855,114.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,980,044.00)		(1,436,849.00)		1,106,734.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,293,526.00		20,313,482.00		18,876,633.00
2. Ending Fund Balance (Sum lines C and D1)		20,313,482.00		18,876,633.00		19,983,367.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	21,600.00		21,600.00		21,600.00
b. Restricted	9740	2,357,118.00		1,326,523.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,109,119.00		2,177,843.00		2,188,551.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,617,504.00		6,533,529.00		6,565,653.00
2. Unassigned/Unappropriated	9790	8,208,141.00		8,817,138.00		11,207,563.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		20,313,482.00		18,876,633.00		19,983,367.00

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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	6,617,504.00		6,533,529.00		6,565,653.00
c. Unassigned/Unappropriated	9790	8,208,141.00		8,817,138.00		11,207,563.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		14,825,645.00		15,350,667.00		17,773,216.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.72%		7.03%		8.12%
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 A1, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		15,306.15		15,345.63		15,293.93
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B1f)		220,583,464.00		217,784,286.00		218,855,114.00
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)		220,583,464.00		217,784,286.00		218,855,114.00
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)		6,617,503.92		6,533,528.58		6,565,653.42
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,617,503.92		6,533,528.58		6,565,653.42
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2019-20 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	171,022,344.00	170,989,802.00	37,577,635.62	173,828,892.00	2,839,090.00	1.7%
2) Federal Revenue		8100-8299	54,769.00	54,769.00	127,237.69	280,674.00	225,905.00	412.5%
3) Other State Revenue		8300-8599	3,010,925.00	3,010,925.00	37,862.32	3,153,016.00	142,091.00	4.7%
4) Other Local Revenue		8600-8799	1,055,852.00	1,055,852.00	151,743.15	1,417,339.00	361,487.00	34.2%
5) TOTAL REVENUES			175,143,890.00	175,111,348.00	37,894,478.78	178,679,921.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	76,924,209.00	77,695,154.00	22,343,984.15	77,257,088.00	438,066.00	0.6%
2) Classified Salaries		2000-2999	19,975,562.00	20,018,938.00	5,859,810.71	19,927,964.00	90,974.00	0.5%
3) Employee Benefits		3000-3999	39,203,845.00	39,690,520.00	12,897,281.58	38,523,981.00	1,166,559.00	2.9%
4) Books and Supplies		4000-4999	4,952,988.00	4,952,988.00	1,175,457.65	5,244,568.00	(291,580.00)	-5.9%
5) Services and Other Operating Expenditures		5000-5999	12,436,640.00	12,436,640.00	4,909,342.68	12,985,375.00	(548,735.00)	-4.4%
6) Capital Outlay		6000-6999	5,588,295.00	5,588,295.00	4,707,130.74	8,354,396.00	(2,766,101.00)	-49.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,039,207.00	2,039,207.00	223,960.00	2,039,207.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,400,780.00)	(1,418,287.00)	0.00	(1,481,686.00)	63,399.00	-4.5%
9) TOTAL EXPENDITURES			159,719,966.00	161,003,455.00	52,116,967.51	162,850,873.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			15,423,924.00	14,107,893.00	(14,222,488.73)	15,829,048.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,000.00	30,000.00	0.00	1,342,766.00	1,312,766.00	4375.9%
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	(24,285,132.00)	(24,913,534.00)	0.00	(24,911,683.00)	1,851.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,255,132.00)	(24,883,534.00)	0.00	(23,568,917.00)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,831,208.00)	(10,775,641.00)	(14,222,488.73)	(7,739,869.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,734,501.00	25,696,233.00		25,696,233.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,734,501.00	25,696,233.00		25,696,233.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,734,501.00	25,696,233.00		25,696,233.00		
2) Ending Balance, June 30 (E + F1e)			13,903,293.00	14,920,592.00		17,956,364.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	21,600.00	21,600.00		21,600.00		
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	2,293,802.00	2,946,209.00		3,109,119.00		
Board Approved 1% Reserve	0000	9780	2,139,769.00					
Supp/Concentration Unbudgeted Amou	0000	9780	154,033.00					
Board Approved 1% Reserve	0000	9780		2,158,686.00				
Supp/Concentration Unbudgeted Amou	0000	9780		787,523.00				
Board Approved 1% Reserve	0000	9780				2,205,835.00		
Supp/Concentration Unbudgeted Amou	0000	9780				903,284.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,419,306.00	6,476,059.00		6,617,504.00		
Unassigned/Unappropriated Amount		9790	5,168,585.00	5,476,724.00		8,208,141.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,223,642.00	11,223,642.00	371,561.83	11,297,835.00	74,193.00	0.7%
3) Other State Revenue		8300-8599	10,698,343.00	10,698,343.00	2,665,809.43	13,233,306.00	2,534,963.00	23.7%
4) Other Local Revenue		8600-8799	7,595,546.00	7,595,546.00	1,783,178.96	8,049,592.00	454,046.00	6.0%
5) TOTAL REVENUES			29,517,531.00	29,517,531.00	4,820,550.22	32,580,733.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,419,937.00	15,794,188.00	4,200,798.61	16,021,531.00	(227,343.00)	-1.4%
2) Classified Salaries		2000-2999	7,477,516.00	7,545,210.00	2,121,780.24	7,738,471.00	(193,261.00)	-2.6%
3) Employee Benefits		3000-3999	16,160,310.00	16,310,991.00	2,420,379.00	16,355,145.00	(44,154.00)	-0.3%
4) Books and Supplies		4000-4999	4,861,683.00	4,861,683.00	1,342,390.09	5,190,748.00	(329,065.00)	-6.8%
5) Services and Other Operating Expenditures		5000-5999	6,374,906.00	6,374,906.00	1,630,509.52	6,953,277.00	(578,371.00)	-9.1%
6) Capital Outlay		6000-6999	562,539.00	562,539.00	595,975.20	1,175,326.00	(612,787.00)	-108.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,287,662.00	2,287,662.00	542,859.46	3,115,953.00	(828,291.00)	-36.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,112,352.00	1,127,984.00	0.00	1,182,140.00	(54,156.00)	-4.8%
9) TOTAL EXPENDITURES			54,256,905.00	54,865,163.00	12,854,692.12	57,732,591.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(24,739,374.00)	(25,347,632.00)	(8,034,141.90)	(25,151,858.00)		
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	24,285,132.00	24,913,534.00	0.00	24,911,683.00	(1,851.00)	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			24,285,132.00	24,913,534.00	0.00	24,911,683.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(454,242.00)	(434,098.00)	(8,034,141.90)	(240,175.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,254,026.00	2,597,293.00		2,597,293.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,254,026.00	2,597,293.00		2,597,293.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,254,026.00	2,597,293.00		2,597,293.00		
2) Ending Balance, June 30 (E + F1e)			1,799,784.00	2,163,195.00		2,357,118.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,799,784.00	2,163,195.00		2,357,118.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

27 66159 000000
Form 011

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	171,022,344.00	170,989,802.00	37,577,635.62	173,828,892.00	2,839,090.00	1.7%
2) Federal Revenue		8100-8299	11,278,411.00	11,278,411.00	498,799.52	11,578,509.00	300,098.00	2.7%
3) Other State Revenue		8300-8599	13,709,268.00	13,709,268.00	2,703,671.75	16,386,322.00	2,677,054.00	19.5%
4) Other Local Revenue		8600-8799	8,651,398.00	8,651,398.00	1,934,922.11	9,466,931.00	815,533.00	9.4%
5) TOTAL, REVENUES			204,661,421.00	204,628,879.00	42,715,029.00	211,260,654.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	92,344,146.00	93,489,342.00	26,544,782.76	93,278,619.00	210,723.00	0.2%
2) Classified Salaries		2000-2999	27,453,078.00	27,564,148.00	7,981,590.95	27,665,435.00	(102,287.00)	-0.4%
3) Employee Benefits		3000-3999	55,364,155.00	56,001,511.00	15,317,660.58	54,879,106.00	1,122,405.00	2.0%
4) Books and Supplies		4000-4999	9,814,671.00	9,814,671.00	2,517,847.74	10,435,316.00	(620,645.00)	-6.3%
5) Services and Other Operating Expenditures		5000-5999	18,811,546.00	18,811,546.00	6,539,852.20	19,938,652.00	(1,127,106.00)	-6.0%
6) Capital Outlay		6000-6999	6,150,834.00	6,150,834.00	5,303,105.94	9,529,722.00	(3,378,888.00)	-54.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	4,326,869.00	4,326,869.00	766,819.46	5,155,160.00	(828,291.00)	-19.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(288,428.00)	(290,303.00)	0.00	(299,546.00)	9,243.00	-3.2%
9) TOTAL, EXPENDITURES			213,978,871.00	215,868,618.00	64,971,659.63	220,583,464.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(9,315,450.00)	(11,239,739.00)	(22,256,630.63)	(9,322,810.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,000.00	30,000.00	0.00	1,342,766.00	1,312,766.00	4375.9%
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			30,000.00	30,000.00	0.00	1,342,766.00		

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

27 66159 0000000
Form 011

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)			(9,285,450.00)	(11,209,739.00)	(22,256,630.63)	(7,980,044.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,988,527.00	28,293,526.00		28,293,526.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,988,527.00	28,293,526.00		28,293,526.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,988,527.00	28,293,526.00		28,293,526.00		
2) Ending Balance, June 30 (E + F1e)			15,703,077.00	17,083,787.00		20,313,482.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	21,600.00	21,600.00		21,600.00		
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	1,799,784.00	2,163,195.00		2,357,118.00		
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	2,293,802.00	2,946,209.00		3,109,119.00		
Board Approved 1% Reserve	0000	9780	2,139,769.00					
Supp/Concentration Unbudgeted Amoi	0000	9780	154,033.00					
Board Approved 1% Reserve	0000	9780		2,158,686.00				
Supp/Concentration Unbudgeted Amoi	0000	9780		787,523.00				
Board Approved 1% Reserve	0000	9780				2,205,835.00		
Supp/Concentration Unbudgeted Amoi	0000	9780				903,284.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,419,306.00	6,476,059.00		6,617,504.00		
Unassigned/Unappropriated Amount		9790	5,168,585.00	5,476,724.00		8,208,141.00		

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Resource	Description	2019-20
		Projected Year Totals
6300	Lottery: Instructional Materials	919,871.00
7510	Low-Performing Students Block Grant	419,583.00
8150	Ongoing & Major Maintenance Account (RM,	1,017,664.00
Total, Restricted Balance		2,357,118.00

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)
A. REVENUES								
1) LCFF Sources		8010-8099	946,843.00	996,341.00	0.00	996,341.00	0.00	0.0%
2) Federal Revenue		8100-8299	356,534.00	356,534.00	0.00	418,950.00	63,416.00	17.8%
3) Other State Revenue		8300-8599	1,570,117.00	1,570,117.00	359,461.44	1,569,365.00	(752.00)	0.0%
4) Other Local Revenue		8600-8799	269,827.00	269,827.00	74,372.38	263,327.00	(6,500.00)	5.0%
5) TOTAL REVENUES			3,143,321.00	3,192,819.00	433,833.82	3,268,883.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,279,189.00	1,313,673.00	377,937.70	1,352,770.00	(39,097.00)	-3.0%
2) Classified Salaries		2000-2999	491,941.00	496,860.00	165,771.48	554,437.00	(57,577.00)	-11.6%
3) Employee Benefits		3000-3999	950,416.00	959,139.00	230,424.24	942,288.00	16,853.00	1.8%
4) Books and Supplies		4000-4999	84,069.00	84,069.00	26,369.40	79,538.00	4,533.00	5.4%
5) Services and Other Operating Expenditures		5000-5999	285,009.00	285,009.00	51,469.38	280,368.00	(4,640.62)	-1.6%
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	72,697.00	74,069.00	0.00	74,100.00	(31.00)	0.0%
9) TOTAL EXPENDITURES			3,143,321.00	3,192,819.00	851,972.20	3,263,497.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(418,138.38)	(14,514.00)		
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		7800-7829	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		7830-7899	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		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(418,138.38)	(14,514.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	14,514.00		14,514.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	14,514.00		14,514.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	14,514.00		14,514.00		
2) Ending Balance, June 30 (E + F1e)			0.00	14,514.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9718	0.00	0.00		0.00		
b) Restricted		9740	0.00	14,514.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,017,878.00	4,017,878.00	325,517.03	4,017,878.00	0.00	0.0%
3) Other State Revenue		8300-8599	341,890.00	341,890.00	22,521.15	341,890.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,370,438.00	2,370,438.00	238,665.92	2,370,438.00	0.00	0.0%
5) TOTAL REVENUES			6,730,206.00	6,730,206.00	586,704.10	6,730,206.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,894,736.00	1,908,271.00	559,088.90	2,040,023.00	(131,752.00)	-6.8%
3) Employee Benefits		3000-3999	998,038.00	1,002,139.00	282,099.47	981,845.00	20,294.00	2.0%
4) Books and Supplies		4000-4999	4,139,838.00	4,139,838.00	877,575.55	4,351,830.00	(211,792.00)	-5.1%
5) Services and Other Operating Expenditures		5000-5999	536,905.00	536,905.00	122,898.40	536,905.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,737,628.00	2,737,628.00	0.00	2,737,628.00	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	215,731.00	218,234.00	0.00	225,448.00	(9,212.00)	-4.3%
9) TOTAL EXPENDITURES			10,522,878.00	10,541,015.00	1,841,680.32	10,873,477.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,792,670.00)	(3,810,809.00)	(1,254,956.22)	(4,143,271.00)		
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		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,792,670.00)	(3,810,809.00)	(1,254,956.22)	(4,143,271.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,135,862.00	8,653,514.00		8,690,785.00	37,271.00	0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,135,862.00	8,653,514.00		8,690,785.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,135,862.00	8,653,514.00		8,690,785.00		
2) Ending Balance, June 30 (E + F1e)			2,343,192.00	4,842,705.00		4,547,514.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,343,192.00	4,842,705.00		4,547,514.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,547,514.00
Total, Restricted Balance		<u>4,547,514.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	600,000.00	600,000.00	0.00	600,000.00	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	18,000.00	18,000.00	(8,278.28)	18,000.00	0.00	0.0%
5) TOTAL REVENUES			618,000.00	618,000.00	(8,278.28)	618,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	840,455.00	840,455.00	76,300.00	259,570.00	580,885.00	69.1%
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			840,455.00	840,455.00	76,300.00	259,570.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(222,455.00)	(222,455.00)	(84,578.28)	358,430.00		
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		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(222,455.00)	(222,455.00)	(84,578.28)	358,430.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	855,190.00	232,693.00		232,693.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			855,190.00	232,693.00		232,693.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			855,190.00	232,693.00		232,693.00		
2) Ending Balance, June 30 (E + F1e)			632,735.00	10,238.00		591,123.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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	632,735.00	10,238.00		591,123.00		
Def. Maintenance Projects	0000	9780	632,735.00					
Def. Maintenance Projects	0000	9780		10,238.00				
Def. Maintenance Projects	0000	9780				591,123.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

**Salinas Union High School District
Deferred Maintenance Budget, Fund 14
Fiscal Year 2019-20**

	<u>Local Code</u>	<u>Estimated Budget</u>
<u>Salinas Education Center</u>		
Roof Replacement	8117	\$ 184,670
<u>Salinas High School</u>		
Roof Replacement	8117	\$ 74,900
TOTAL		<u>\$ 259,570</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	341,140.00	341,140.00	24,952.14	341,140.00	0.00	0.0%
5) TOTAL REVENUES			341,140.00	341,140.00	24,952.14	341,140.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			341,140.00	341,140.00	24,952.14	341,140.00		
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	30,000.00	30,000.00	0.00	1,342,768.00	(1,312,768.00)	-4375.9%
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			(30,000.00)	(30,000.00)	0.00	(1,342,768.00)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			311,140.00	311,140.00	24,952.14	(1,001,626.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,158,188.00	12,874,448.00		12,874,448.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,158,188.00	12,874,448.00		12,874,448.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,158,188.00	12,874,448.00		12,874,448.00		
2) Ending Balance, June 30 (E + F1e)			12,469,326.00	13,185,588.00		11,872,822.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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	12,469,326.00	13,185,588.00		11,872,822.00		
Const/Tech Projects Excess of Gen. Fund	0000	9780	11,964,326.00					
Rancho San Juan High School	0000	9780	505,000.00					
Const/Tech Projects Excess of Gen. Fund	0000	9780		12,680,588.00				
Rancho San Juan High School	0000	9780		505,000.00				
Const/Tech Projects Excess of Gen. Fund	0000	9780				11,367,822.00		
Rancho San Juan High School	0000	9780				505,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Salinas Union High School District
Special Reserve Budget, Fund 17
Fiscal Year 2019-20

	<u>Local Code</u>	<u>Estimated Budget</u>
<u>Mount Toro High School</u>		
New Multi-Purpose Cafeteria Building	1805	\$ 1,312,766
Scoreboards - H.S. Varsity Softball	1779	\$ 30,000
TOTAL		<u>\$ 1,342,766</u>

Budget Summary:

FY 2014-15 transfer from General Fund for Measure B Projects	\$ 13,269,695
FY 2016-17 Started MTHS Multi-purpose Cafeteria Building	<u>4,941,953</u>
Balance from \$13.2M transfer to be used for Measure B Projects	<u>\$ 8,327,742</u>
Balance from \$13.2M transfer to be used for Measure B Projects	\$ 8,327,742
Rancho San Juan High School Reserve (transferred FY 2015-16)	505,000
Unassigned	<u>3,040,080</u>
2017-18 Projected Ending Fund Balance	\$ 11,872,822

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	266,326.00	266,326.00	(18,055.05)	266,326.00	0.00	0.0%
5) TOTAL, REVENUES			266,326.00	266,326.00	(18,055.05)	266,326.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			266,326.00	266,326.00	(18,055.05)	266,326.00		
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		7830-7899	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		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			268,328.00	268,328.00	(18,055.05)	268,328.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	12,039,958.00	12,047,783.00		12,047,783.00	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,039,958.00	12,047,783.00		12,047,783.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,039,958.00	12,047,783.00		12,047,783.00		
2) Ending Balance, June 30 (E + F1e)			12,306,282.00	12,314,109.00		12,314,109.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,306,282.00	12,314,109.00		12,314,109.00		
Retirees H&W - GASB 75	0000	9780	12,306,282.00					
Retirees H&W - GASB 75	0000	9780		12,314,109.00				
Retirees H&W - GASB 75	0000	9780				12,314,109.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	270,966.00	270,966.00	24,589.39	270,966.00	0.00	0.0%
5) TOTAL, REVENUES			270,966.00	270,966.00	24,589.39	270,966.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	569,212.29	670,003.00	(670,003.00)	New
5) Services and Other Operating Expenditures		5000-5999	2,500.00	2,500.00	117,529.30	131,301.00	(128,801.00)	-5152.0%
6) Capital Outlay		6000-6999	6,000.00	6,000.00	2,175,747.42	3,023,837.00	(3,017,837.00)	-50294.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,500.00	8,500.00	2,692,489.01	3,824,941.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			262,466.00	262,466.00	(2,837,899.62)	(3,553,975.00)		
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		7800-7829	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		7830-7899	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		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			262,466.00	262,466.00	(2,837,699.62)	(3,553,975.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	12,272,095.00	15,104,204.00		15,104,204.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,272,095.00	15,104,204.00		15,104,204.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,272,095.00	15,104,204.00		15,104,204.00		
2) Ending Balance, June 30 (E + F1e)			12,534,561.00	15,366,670.00		11,550,229.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	12,534,561.00	15,366,670.00		11,550,229.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
9010	Other Restricted Local	11,550,229.00
Total, Restricted Balance		<u>11,550,229.00</u>

Salinas Union High School District
Building Budget, Fund 21
Fiscal Year 2019-20

	<u>Site Code</u>	<u>Estimated Budget</u>
<u>Measure M</u>	021	
Revenue		\$ 8,146,068
Expenditures		<u>6,772</u>
Balance		\$ 8,139,296
<u>Measure B</u>	025	
Revenue		\$ 7,229,102
Expenditures		<u>3,818,169</u>
Balance		\$ 3,410,933

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	825,604.00	825,604.00	229,879.46	825,604.00	0.00	0.0%
5) TOTAL REVENUES			825,604.00	825,604.00	229,879.46	825,604.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,250.00	11,250.00	0.00	11,250.00	0.00	0.0%
6) Capital Outlay		6000-6999	475,855.00	475,855.00	0.00	475,855.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			487,105.00	487,105.00	0.00	487,105.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			338,499.00	338,499.00	229,879.46	338,499.00		
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		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			338,499.00	338,499.00	229,879.48	338,499.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	2,677,934.00	1,726,645.00		1,726,645.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,677,934.00	1,726,645.00		1,726,645.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,677,934.00	1,726,645.00		1,726,645.00		
2) Ending Balance, June 30 (E + F1e)			3,016,433.00	2,065,144.00		2,065,144.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,016,433.00	2,065,144.00		2,065,144.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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Resource	Description	2019/20
		Projected Year Totals
9010	Other Restricted Local	2,065,144.00
Total, Restricted Balance		2,065,144.00

**Salinas Union High School District
Developer Fees Budget, Fund 25
Fiscal Year 2019-20**

	<u>Local Code</u>	<u>Estimated Budget</u>
Rancho San Juan High School	2125	\$ 475,855
Professional Services to provide a School Facilities Need Analysis (Level III and Level III Fees) Report to SUHSD	0000	\$ 11,250
TOTAL		<u>\$ 487,105</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,325.00	1,325.00	8,079.57	7,325.00	8,000.00	452.8%
5) TOTAL REVENUES			1,325.00	1,325.00	8,079.57	7,325.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,961.00	1,961.00	0.00	1,961.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,961.00	1,961.00	0.00	1,961.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(636.00)	(636.00)	8,079.57	5,364.00		
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		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(636.00)	(636.00)	6,079.57	5,364.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53,086.00	53,136.00		53,136.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,086.00	53,136.00		53,136.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,086.00	53,136.00		53,136.00		
2) Ending Balance, June 30 (E + F1e)			52,450.00	52,500.00		58,500.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	52,450.00	52,500.00		58,500.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Resource	Description	2019/20
		Projected Year Totals
9010	Other Restricted Local	58,500.00
Total, Restricted Balance		58,500.00

Salinas Union High School District
Special Reserve-Capital Outlay Budget, Fund 40
Fiscal Year 2019-20

	<u>Site Code</u>	<u>Estimated Budget</u>
<u>Dolores Huerta Middle School</u>	021	
Revenue		\$ 60,461
Expenditures		1,961
Balance		<u>\$ 58,500</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	51,335.00	51,335.00	1,814.71	51,335.00	0.00	0.0%
5) TOTAL REVENUES			51,335.00	51,335.00	1,814.71	51,335.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	55,600.00	55,600.00	20,700.00	55,600.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			55,600.00	55,600.00	20,700.00	55,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,265.00)	(4,265.00)	(18,885.29)	(4,265.00)		
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		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,265.00)	(4,265.00)	(18,865.29)	(4,265.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	214,430.00	228,761.00		228,761.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			214,430.00	228,761.00		228,761.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			214,430.00	228,761.00		228,761.00		
2) Ending Net Position, June 30 (E + F1e)			210,165.00	224,496.00		224,496.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	210,165.00	224,496.00		224,496.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

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Resource	Description	2019/20
		Projected Year Totals
9010	Other Restricted Local	224,496.00
Total, Restricted Net Position		224,496.00

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)	15,005.58	15,005.58	15,306.15	15,306.15	300.57	2%
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)	15,005.58	15,005.58	15,306.15	15,306.15	300.57	2%
5. District Funded County Program ADA						
a. County Community Schools	50.42	50.42	50.42	50.42	0.00	0%
b. Special Education-Special Day Class	18.51	18.51	18.51	18.51	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	3.16	3.16	4.83	4.83	1.67	53%
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)	72.09	72.09	73.76	73.76	1.67	2%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,077.67	15,077.67	15,379.91	15,379.91	302.24	2%
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 Balance (Prior Year)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		34,363,023.00	23,880,155.27	7,045,554.19	10,503,114.45	7,458,292.70	2,054,650.26	19,225,382.53	14,626,948.06
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes		5,421,015.00	5,421,015.00	16,870,554.00	9,757,826.00	9,757,826.00	16,870,554.00	9,757,826.00	10,114,262.00
Miscellaneous Funds				107,763.34	(537.72)	1,249,935.87	16,901,804.00	1,109,816.00	1,271,349.00
Federal Revenue		24,587.08		21,068.97	453,143.47	86,489.21	58,802.00	993,744.00	648,191.00
Other State Revenue		234.00	234.00	122,271.00	2,580,932.75	953,173.00	953,173.00	740,849.00	1,085,167.00
Other Local Revenue		24,131.72	121,236.26	125,726.00	1,663,828.13	1,181,483.15	881,298.00	839,473.00	728,030.00
Interfund Transfers In									
Interfund Transfers Out									
All Other Financing Sources									
TOTAL RECEIPTS		5,469,967.80	5,542,485.26	17,247,383.31	14,455,192.63	12,275,734.23	35,665,631.00	13,440,708.00	13,846,998.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	691,281.23	8,420,854.01	9,007,912.44	8,424,735.08	8,661,796.19	8,885,084.00	8,661,318.00	8,988,816.00
Classified Salaries	2000-2999	1,115,602.53	2,244,994.00	2,315,398.36	2,305,596.06	2,381,259.90	2,564,805.00	2,308,803.00	2,280,557.00
Employee Benefits	3000-3999	877,156.08	6,056,904.29	4,115,151.22	4,268,448.99	4,075,519.53	4,247,886.00	4,093,210.00	4,192,453.00
Books and Supplies	4000-4999	278,077.32	832,786.43	650,270.01	756,713.98	760,362.42	513,723.53	922,462.12	647,300.25
Services	5000-5999	1,107,938.35	2,648,487.80	1,119,822.33	1,663,603.72	1,078,910.97	912,767.20	1,640,597.35	1,151,222.41
Capital Outlay	6000-6599	59,334.47	1,474,945.34	2,226,254.56	1,542,571.57	287,223.58	88,280.00	137,808.00	125,991.00
Other Outgo	7000-7499	39,993.00	39,993.00	143,000.43	543,833.03	1,389,257.50	1,282,843.00	274,944.00	290,837.00
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		4,169,382.98	21,718,964.87	19,577,809.35	19,505,502.43	18,634,330.09	18,494,898.73	18,039,142.47	17,677,176.66
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	1,132,928.64							
Accounts Receivable	9200-9299	6,918,217.41	637,538.90	1,058,904.00	41,291.54				
Due From Other Funds	9310	4,394,478.69		746,539.40	1,899,436.78	34,741.32			
Stores	9320			4,394,478.69					
Prepaid Expenditures	9330	52,004.65		8,886.00	43,118.65				
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		12,497,629.39	637,538.90	6,208,908.09	1,983,846.97	34,741.32	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	16,598,009.55	1,282,220.60	(768,114.46)	(788,381.80)	(786,902.74)			
Due To Other Funds	9610	1,202,084.06		1,202,084.06					
Current Loans	9640								
Unearned Revenues	9650	767,032.88			767,032.68				
Deferred Inflows of Resources	9690								
SUBTOTAL		18,567,126.29	1,282,220.60	433,969.60	(21,349.12)	(786,902.74)	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910		(13,439.77)	13,147.81	291.96	133,309.36			
TOTAL BALANCE SHEET ITEMS		(6,069,496.90)	(658,121.47)	5,787,986.30	2,005,488.05	954,953.42	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(10,482,867.73)	(16,834,601.08)	3,457,560.26	(3,044,821.75)	(5,403,642.44)	17,170,732.27	(4,598,434.47)	(3,830,177.66)
F. ENDING CASH (A + E)		23,880,155.27	7,045,554.19	10,503,114.45	7,458,292.70	2,054,650.26	19,225,382.53	14,626,948.06	10,796,770.40
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

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Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	10,796,770.40	13,890,602.54	19,491,671.98	13,172,197.73				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	17,178,541.00	10,114,262.00	10,114,262.00	17,178,542.00			138,556,485.00	138,556,485.00
Property Taxes	645,882.00	11,898,508.00	126,232.00	3,760,895.51			36,868,748.00	36,868,748.00
Miscellaneous Funds				(1,596,341.00)			(1,596,341.00)	(1,596,341.00)
Federal Revenue	2,201,081.00	455,550.00	603,658.00	6,032,194.27			11,578,509.00	11,578,509.00
Other State Revenue	945,888.00	212,464.00	528,733.00	9,216,376.25			16,386,322.00	16,386,322.00
Other Local Revenue	593,220.00	655,476.00	864,014.00	1,789,014.74			9,466,931.00	9,466,931.00
Interfund Transfers In				1,342,766.00			1,342,766.00	1,342,766.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	21,564,712.00	23,134,260.00	12,236,899.00	37,723,447.77	0.00	0.00	212,603,420.00	212,603,420.00
C. DISBURSEMENTS								
Certificated Salaries	8,675,195.00	8,487,570.00	8,480,109.00	5,893,948.05			93,278,619.00	93,278,619.00
Classified Salaries	2,479,370.00	2,381,970.00	2,803,413.00	2,384,668.15			27,666,435.00	27,666,435.00
Employee Benefits	4,341,014.00	4,076,481.00	4,188,558.00	10,346,313.89			54,879,106.00	54,879,106.00
Books and Supplies	925,061.87	789,935.64	986,975.56	2,372,146.87			10,435,316.00	10,435,316.00
Services	1,645,220.99	1,404,899.22	1,755,334.39	3,809,847.27			19,938,652.00	19,938,652.00
Capital Outlay	102,566.00	81,072.00	66,525.00	3,337,150.48			9,529,722.00	9,529,722.00
Other Outgo	302,452.00	311,263.00	175,458.00	61,740.04			4,855,614.00	4,855,614.00
Interfund Transfers Out							0.00	0.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	18,470,879.86	17,533,190.86	18,556,372.95	28,205,812.75	0.00	0.00	220,583,464.00	220,583,464.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							1,111,328.64	
Accounts Receivable				3,139,561.63			6,918,217.41	
Due From Other Funds							4,394,478.69	
Stores							0.00	
Prepaid Expenditures							52,004.65	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	3,139,561.63	0.00	0.00	12,476,029.39	
Liabilities and Deferred Inflows								
Accounts Payable				5,404,202.92			16,598,009.55	
Due To Other Funds							1,202,084.06	
Current Loans							0.00	
Unearned Revenues							767,032.68	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	5,404,202.92	0.00	0.00	18,567,126.29	
Nonoperating								
Suspense Clearing							133,309.36	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	(2,264,641.29)	0.00	0.00	(5,957,787.54)	
E. NET INCREASE/DECREASE (B - C + D)	3,093,832.14	5,601,069.14	(6,319,473.95)	7,252,993.73	0.00	0.00	(13,937,831.54)	(17,980,044.00)
F. ENDING CASH (A + E)	13,890,602.54	19,491,671.68	13,172,197.73	20,425,191.46				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							20,425,191.46	

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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	220,583,464.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	13,272,105.00
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	17,913.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	9,503,735.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,200,000.00
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 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				10,721,648.00
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	4,143,271.00
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)				200,732,982.00

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)*		15,379.91
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,051.64
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.)	183,251,651.48	12,250.65
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)	183,251,651.48	12,250.65
B. Required effort (Line A.2 times 90%)	164,926,486.33	11,025.59
C. Current year expenditures (Line I.E and Line II.B)	200,732,982.00	13,051.64
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

27 66159 0000000
Form SIAI

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND								
Expenditure Detail	0.00	(11,465.00)	0.00	(299,546.00)				
Other Sources/Uses Detail					1,342,766.00	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	6,308.00	0.00	74,100.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,000.00	0.00	225,448.00	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	1,342,766.00		
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	157.00	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								

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

27 66159 0000000
Form SIAI

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
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	11,465.00	(11,465.00)	299,546.00	(299,546.00)	1,342,766.00	1,342,766.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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	15,005.58	15,306.15		
Charter School		0.00		
Total ADA	15,005.58	15,306.15	2.0%	Met
1st Subsequent Year (2020-21)				
District Regular	15,142.82	15,345.63		
Charter School				
Total ADA	15,142.82	15,345.63	1.3%	Met
2nd Subsequent Year (2021-22)				
District Regular	15,165.38	15,293.93		
Charter School				
Total ADA	15,165.38	15,293.93	0.8%	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 Charter School	15,936	16,256		
	Total Enrollment	15,936	16,256	2.0%
1st Subsequent Year (2020-21) District Regular Charter School	16,082	16,298		
	Total Enrollment	16,082	16,298	1.3%
2nd Subsequent Year (2021-22) District Regular Charter School	16,106	16,243		
	Total Enrollment	16,106	16,243	0.9%

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	14,274	15,040	
Charter School			
Total ADA/Enrollment	14,274	15,040	94.9%
Second Prior Year (2017-18)			
District Regular	14,626	15,631	
Charter School			
Total ADA/Enrollment	14,626	15,631	93.6%
First Prior Year (2018-19)			
District Regular	14,928	15,818	
Charter School	0		
Total ADA/Enrollment	14,928	15,818	94.4%
Historical Average Ratio:			94.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

94.8%

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	15,306	16,256		
Charter School	0			
Total ADA/Enrollment	15,306	16,256	94.2%	Met
1st Subsequent Year (2020-21)				
District Regular	15,346	16,298		
Charter School				
Total ADA/Enrollment	15,346	16,298	94.2%	Met
2nd Subsequent Year (2021-22)				
District Regular	15,294	16,243		
Charter School				
Total ADA/Enrollment	15,294	16,243	94.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2019-20)	172,569,187.00	175,425,233.00	1.7%	Met
1st Subsequent Year (2020-21)	179,511,688.00	180,694,342.00	0.7%	Met
2nd Subsequent Year (2021-22)	184,339,033.00	184,308,753.00	0.0%	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)	111,020,455.28	126,685,018.32	87.6%
Second Prior Year (2017-18)	119,718,957.76	135,835,036.85	88.1%
First Prior Year (2018-19)	129,819,317.13	166,787,122.63	77.8%
	Historical Average Ratio:		84.5%

	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):	81.5% to 87.5%	81.5% to 87.5%	81.5% to 87.5%

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)	135,709,013.00	162,850,873.00	83.3%	Met
1st Subsequent Year (2020-21)	138,982,821.00	159,261,275.00	87.3%	Met
2nd Subsequent Year (2021-22)	140,460,158.00	160,036,175.00	87.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

2021-22 estimated budget for salaries and benefits was adjusted to reflect future enrollment projections as well as to reflect expenditure projections in other categories.

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

Current Year (2019-20)	11,278,411.00	11,578,509.00	2.7%	No
1st Subsequent Year (2020-21)	11,278,411.00	11,396,183.00	1.0%	No
2nd Subsequent Year (2021-22)	11,278,411.00	11,396,183.00	1.0%	No

Explanation:
(required if Yes)

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

Current Year (2019-20)	13,709,268.00	16,386,322.00	19.5%	Yes
1st Subsequent Year (2020-21)	13,709,268.00	16,386,322.00	19.5%	Yes
2nd Subsequent Year (2021-22)	13,709,268.00	16,386,322.00	19.5%	Yes

Explanation:
(required if Yes)

Revenue for the following programs were updated due to carry over and new award allocations as follows: Mandated Cost \$42K, Lottery \$143K, ASES \$15K, CA Partnership Academies \$210K, CTEIG \$441K, K12 Strong Workforce \$1,720,510 and Specialized Secondary Program \$100K.

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

Current Year (2019-20)	8,651,398.00	9,466,931.00	9.4%	Yes
1st Subsequent Year (2020-21)	8,651,398.00	9,466,931.00	9.4%	Yes
2nd Subsequent Year (2021-22)	8,651,398.00	9,466,931.00	9.4%	Yes

Explanation:
(required if Yes)

Budget for Special Education was updated by \$500K due to new allocation. Unrestricted revenue was also updated due to current revenue received and projection \$300K. Other local program were also adjusted due to carry over and current revenue received.

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

Current Year (2019-20)	9,814,671.00	10,435,316.00	6.3%	Yes
1st Subsequent Year (2020-21)	9,814,671.00	10,386,741.00	5.8%	Yes
2nd Subsequent Year (2021-22)	9,652,440.00	10,386,741.00	7.6%	Yes

Explanation:
(required if Yes)

Budget due to carry over funds and new award allocations were updated to reflect changes from sites and departments. Unrestricted formula and department budgets were updated \$200K, Supp/Conc. \$80K. Various categorical programs were also updated \$300K. Budget for future years has been adjusted accordingly.

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

Current Year (2019-20)	18,811,546.00	19,938,652.00	6.0%	Yes
1st Subsequent Year (2020-21)	18,811,546.00	19,932,461.00	6.0%	Yes
2nd Subsequent Year (2021-22)	18,338,767.00	19,780,513.00	7.9%	Yes

Explanation:
(required if Yes)

Budget due to carry over funds and new award allocations were updated to reflect changes from sites and departments. Unrestricted formula and department budgets were updated \$727K, Supp/Conc. \$237K. Various categorical programs were also updated \$554K. Budget for future years has been adjusted accordingly.

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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)	33,639,077.00	37,431,762.00	11.3%	Not Met
1st Subsequent Year (2020-21)	33,639,077.00	37,249,436.00	10.7%	Not Met
2nd Subsequent Year (2021-22)	33,639,077.00	37,249,436.00	10.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	28,626,217.00	30,373,968.00	6.1%	Not Met
1st Subsequent Year (2020-21)	28,626,217.00	30,319,202.00	5.9%	Not Met
2nd Subsequent Year (2021-22)	27,991,207.00	30,167,254.00	7.8%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Revenue for the following programs were updated due to carry over and new award allocations as follows: Mandated Cost \$42K, Lottery \$143K, ASES \$15K, CA Partnership Academies \$210K, CTEIG \$441K, K12 Strong Workforce \$1,720,510 and Specialized Secondary Program \$100K.

Explanation:

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

Budget for Special Education was updated by \$500K due to new allocation. Unrestricted revenue was also updated due to current revenue received and projection \$300K. Other local program were also adjusted due to carry over and current revenue received.

- 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)

Budget due to carry over funds and new award allocations were updated to reflect changes from sites and departments. Unrestricted formula and department budgets were updated \$200K, Suppl/Conc. \$80K. Various categorical programs were also updated \$300K. Budget for future years has been adjusted accordingly.

Explanation:

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

Budget due to carry over funds and new award allocations were updated to reflect changes from sites and departments. Unrestricted formula and department budgets were updated \$727K, Suppl/Conc. \$237K. Various categorical programs were also updated \$554K. Budget for future years has been adjusted accordingly.

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	6,617,504.00	6,617,504.00	Met
2. Budget Adoption Contribution (Information only) (Form 01CS, Criterion 7)		6,419,307.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.7%	7.1%	8.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.2%	2.4%	2.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2019-20)	(7,739,869.00)	162,850,873.00	4.8%	Not Met
1st Subsequent Year (2020-21)	(406,254.00)	159,261,275.00	0.3%	Met
2nd Subsequent Year (2021-22)	2,433,257.00	160,036,175.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD 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)

Deficit spending in 2019-20 will be covered by the ending fund balance. Budget reflects one-time expenses in 2019-20 only that have been adjusted in future years. Of the \$8.1M deficit, \$5.8M is carry over from the prior year Supplemental and Concentration budget. The \$5.8M is for the construction of the Wellness Centers.

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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2019-20)	20,313,482.00	Met
1st Subsequent Year (2020-21)	18,876,633.00	Met
2nd Subsequent Year (2021-22)	19,983,367.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund (Form CASH, Line F, June Column)			Status
Fiscal Year			
Current Year (2019-20)		20,425,191.46	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)

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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.)	15,306	15,346	15,294
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):

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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)	220,583,464.00	217,784,286.00	218,855,114.00
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)	220,583,464.00	217,784,286.00	218,855,114.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,617,503.92	6,533,528.58	6,565,653.42
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	6,617,503.92	6,533,528.58	6,565,653.42

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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)	6,617,504.00	6,533,529.00	6,565,653.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	8,208,141.00	8,817,138.00	11,207,563.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	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)	14,825,645.00	15,350,667.00	17,773,216.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.72%	7.05%	8.12%
District's Reserve Standard (Section 10B, Line 7):	6,617,503.92	6,533,528.58	6,565,653.42
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

68

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?

Yes

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

Construction of Rancho San Juan High School - liability unknown at this time.

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

69

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)	24,285,132.00	(24,911,683.00)	-202.6%	49,196,815.00	Not Met
1st Subsequent Year (2020-21)	24,285,132.00	(24,923,953.00)	-202.6%	49,209,085.00	Not Met
2nd Subsequent Year (2021-22)	24,285,132.00	(24,923,953.00)	-202.6%	49,209,085.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	30,000.00	1,342,766.00	4375.9%	1,312,766.00	Not Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contribution to Special Education increased by \$365,686 due to increase in new positions and negotiated salary increase. Contribution to Maintenance budget was also increased by \$210,467 to meet the 3% minimum requirement. Contribution to Teacher Residency Expansion Grant \$62,668.

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

Explanation:
(required if NOT met)

Budget was updated to account for the Mount Toro High School new multi-purpose cafeteria building in the amount of \$1,312,766. Project was anticipated to be completed in the 2018-19 fiscal year. Expenses are one time only and budget for future years will be adjusted.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. 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)

District will issue Bonds through Measure B to pay Bond Anticipation Notes.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. Total OPEB liability

- b. OPEB plan(s) fiduciary net position (if applicable)

- c. Total/Net OPEB liability (Line 2a minus Line 2b)

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
30,450,511.00	30,450,511.00
0.00	0.00
30,450,511.00	30,450,511.00

Actuarial	Actuarial
Oct 04, 2018	Jul 30, 2019

3. OPEB Contributions

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

Current Year (2019-20)

1st Subsequent Year (2020-21)

2nd Subsequent Year (2021-22)

Budget Adoption (Form 01CS, Item S7A)	First Interim
5,080,612.00	5,288,949.00
5,080,612.00	5,288,949.00
5,080,612.00	5,288,949.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2019-20)

1st Subsequent Year (2020-21)

2nd Subsequent Year (2021-22)

741,185.00	783,509.00
741,185.00	783,509.00
741,185.00	783,509.00

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

Current Year (2019-20)

1st Subsequent Year (2020-21)

2nd Subsequent Year (2021-22)

1,372,538.00	1,372,538.00
1,532,244.00	1,532,244.00
1,653,708.00	1,653,708.00

- d. Number of retirees receiving OPEB benefits

Current Year (2019-20)

1st Subsequent Year (2020-21)

2nd Subsequent Year (2021-22)

71	72
71	72
71	72

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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	930.6	963.5	965.0	963.1

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Aug 13, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Aug 05, 2019

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

Yes

If Yes, date of budget revision board adoption:

Sep 10, 2019

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

821,714

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

7. Amount included for any tentative salary schedule increases

0 0 0

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)
Yes	Yes	
12,111,559	12,139,835	12,104,018
77.3%	77.3%	77.3%

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?

Yes

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

3,481,519 0 0

Certificated (non-management) employees settled negotiations with a 3% increase applied to the 2018-19 salary schedule and a 3% increase applied to H&W employer contribution caps.

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
1,171,962	1,188,369	1,206,316

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
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	597.1	609.7	609.7	609.7

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Aug 13, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Aug 08, 2019

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

Yes

If Yes, date of budget revision board adoption:

Sep 10, 2019

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

211,494

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Yes	Yes
6,238,297	6,238,297	6,238,297
82.0%	82.0%	82.0%

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?

Yes		
168,762	0	0

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

Classified (non-management) employees settled negotiations with an additional 1% increase applied to the 2018-19 salary schedule. CSEA and the District signed an agreement for wages equaling a 2.5% increase on the salary schedule. Payment for this agreement took place May 31, 2019.

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
166,823	168,074	169,335

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	
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	115.0	118.0	118.0	118.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
319,565	0	0

Negotiations Not Settled

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

117,150

4. Amount included for any tentative salary schedule increases

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

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,594,565	1,594,565	1,594,565
63.9%	63.9%	63.9%

**Management/Supervisor/Confidential
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 and column over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
155,039	156,956	159,026

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

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
106,150	106,150	106,150

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.8(a)? (If Yes, provide copies to the county office of education.)

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

82

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27-66159-0000000

First Interim
2019-20 Projected Totals
Technical Review Checks

Salinas Union High

Monterey County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.