

Covina-Valley Unified School District



2018-19 FIRST INTERIM



COVINA-VALLEY

UNIFIED SCHOOL DISTRICT

District Superintendent
Richard M. Sheehan, Ed.D.

Board of Education
Sonia Frasquillo
Sue L. Maulucci
Darrell A. Myrick
Rachael Robles
Gary C. Rodriguez

Date: December 17, 2018

To: Board Members and Superintendent Richard M. Sheehan, Ed.D.

From: Robert McEntire, Chief Business Officer

Prepared by: Jimmy Escobar, Director of Fiscal Services

RE: 2018-19 First Interim Report

The Superintendent recommends that the Board of Education approve the attached certification indicating that, based on the budgetary information available on October 31, 2018, the District will be able to meet its financial obligations for the current and two subsequent fiscal years (positive certification). The approval of this report will authorize the 2018-19 budget adjustments identified within this report.

Background Information

Education Code (EC) Sections 35035(g), 42130, and 42131 requires the Governing Board of each school district to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of that fiscal year and for the subsequent two fiscal years. This is referred to as the interim process.

The First Interim Report for 2018-19 is due to the Los Angeles County Office of Education by December 17, 2018. The Board of Education is required to certify one of the following:

<p>Positive: A school district that, based on current projections, will meet its financial obligations for the current fiscal year and two subsequent fiscal years.</p>
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Qualified: A school district that, based on current projections, **may not** meet its financial obligations for the **current fiscal year or subsequent two fiscal years**.

Negative: A school district that, based on current projections, **will be unable** to meet its financial obligations for the **current fiscal year or subsequent fiscal year**.

The District is also required to provide a written narrative and quantitative information to support the financial planning and program assumptions used in projecting their fiscal position for the 2018-19, 2019-20, and 2020-21 fiscal years. Quantitative information includes a report of Average Daily Attendance (ADA), a cash flow analysis, and the criteria and standards review from the State SACS forms.

Given the positive balances for the current and next two years, the District is recommending a “**positive**” certification for the First Interim Report.

GENERAL FUND

Budget Adjustments (Unrestricted General Fund)

The 1st Interim Report is built from the Adopted Budget and the changes included are incremental adjustments. The Board of Education is being asked to approve “Attachment B” budget adjustments. The following are some of the major budget adjustments to the 2018-19 Adopted Budget:

- LCFF funding – For the 2018-19 fiscal year, cola changed from 3.00% to 3.70% and the estimated funded ADA increased by 31 based on the final 2017-18 ADA. The estimated funded ADA reduced by 57 and 58 for 2019-20 and 2020-21, respectively, as a result of lower enrollment projections than expected in the current year.
- Supplemental and Concentration allocation
- Addition of 14 Certificated FTEs, 2018-19 Adopted Budget reductions
- Special Education reduction in estimated costs
- Health and welfare cost savings
- Planned Certificated and Classified staffing changes
- Planned services savings
- Other programs: CTIEG, ROP, and YCC

Local Control Funding Formula (LCFF)

The LCFF was adopted in the 2013-14 State Budget Act under Assembly Bill (AB) 97. With the implementation of the LCFF Model, the State permanently consolidated 40 plus categorical programs with the base revenue limit to create a new funding base. In the initial year, Governor Brown established a plan for the model to be fully implemented over an eight year period (2020-21). LCFF takes into consideration differentiated funding by grade spans. Targeted average-daily-attendance (ADA) allocations also include additional augmentations for Grade Span Adjustment program (TK-3 GSA) and Career Technical Education (9-12 CTE).

The Base Grant rates for 2018-19 are:

Grade Level	Base Grant Amount per ADA	COLA & Augmentation 3.7 Percent	Grade Span Adjustment	Base Grant
K-3	\$7,193	\$ 266	\$776	\$8,235
4-6	\$7,301	\$ 270	\$ -0-	\$7,571
7-8	\$7,518	\$ 278	\$ -0-	\$7,796
9-12	\$8,712	\$ 322	\$235	\$9,269

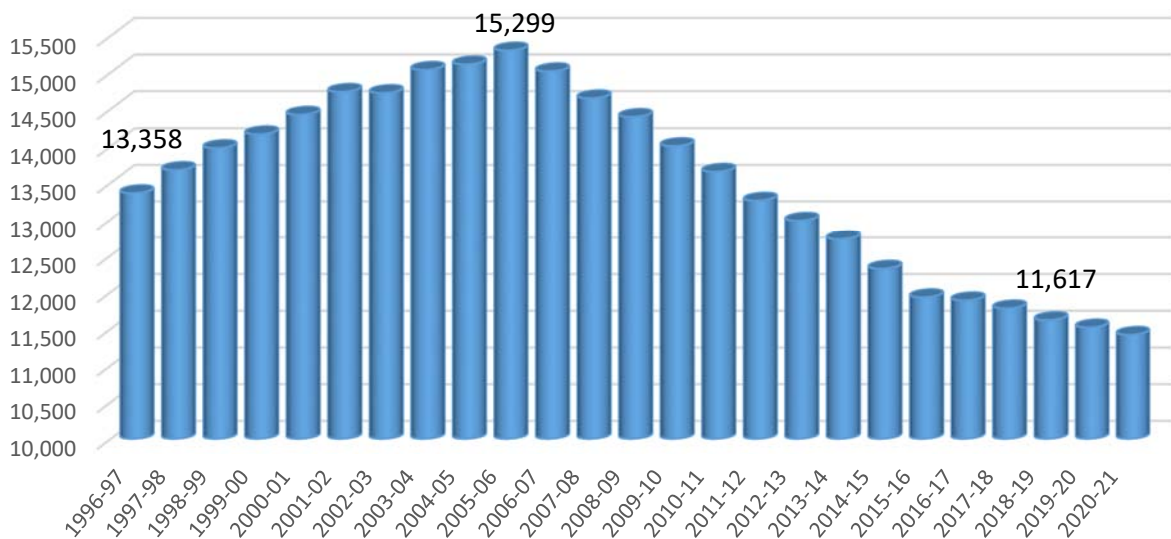
LCFF projections are based on the assumptions from the most recent Fiscal Crisis and Management Assistance Team (FCMAT) LCFF calculator and the projected percentage increases. With the 2018-19 Enacted State Budget, LCFF is estimated to be fully funded in 2018-19 to the statutory target funding level. LCFF changes will be limited to COLA for future fiscal years. The District's estimated LCFF funded amount for 2018-19 is \$119 million.

ASSUMPTIONS

Enrollment

At the 2018-19 First Interim, the funded ADA is projected to be 11,476. Funded ADA is based on the higher of the current or prior year actual attendance. The funded ADA for 2019-20 and 2020-21 is projected to be 11,327 and 11,229 respectively.

The First Interim Budget assumed a decrease in enrollment of 100 in 2018-19, 2019-20 and 2020-21. The assumptions have been based on prior year California Longitudinal Pupil Achievement Data System (CALPADS) and prior year enrollment decrease. The revenue and staffing impact are included in the First Interim Budget.



Staffing Formulas

The District currently has an executed collective bargaining agreement with grade level staffing ratios noted in the table below.

Description	Elementary Schools	Middle Schools	High Schools
Teacher Staffing Ratios (student to teachers)			
Grades TK-3	21	n/a	n/a
Grades 4-5	33	n/a	n/a
Grades 6-12	n/a	33:1	33:1
Grades 6-12 Physical Education	n/a	60:1	60:1
Special Education Classes	In compliance with statutory requirements		

This agreement allows for an additional 15% (i.e. grades TK-3 by 3 students, grades 4-12 by 5 students, and Physical Education by 9 students).

Lottery

Unrestricted Lottery revenue (non-Proposition 20) is budgeted at \$151 per unit of annual ADA. Restricted Lottery revenue (Proposition 20) is budgeted at \$53 per unit of annual ADA. These amounts are based on the recommendation from LACOE for the First Interim Budget. Lottery funding constitutes approximately 1.5% of the General Fund revenue.

Mandated Cost Reimbursement

The Enacted Budget included one-time funds to pay down a portion of the debt owed to Local Education Agency's (LEAs) for mandated cost reimbursement. Per LACOE's First Interim guidelines and the California Department of Education funding results, Covina-Valley has estimated \$184 per ADA. The District has budgeted these funds in the First Interim Report. These are one-time funds and should be used for ongoing expenditures.

Employee Compensation

Salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees. The 2019-20 and 2020-21 salaries include an estimated 1.25% for step and column salary adjustments.

At First Interim, the District is still in negotiations with all three associations.

The statutory benefit rates used for the Adopted Budget are indicated in Attachment A. Both CALSTRS and CALPERS reflect increases as recommended by LACOE.

2018-19

The 2018-19 First Interim includes a planned potential reduction in Full-Time Equivalents (FTEs) in certificated staffing of 3 and 5.6 in classified staffing due to realignment of staffing ratios.

2019-20

The First Interim Budget includes for the 2019-20 fiscal year an anticipated reduction of 3 FTEs in certificated staffing for enrollment decline for 2019-20 fiscal year and an additional anticipated reduction of 14 Full-Time Equivalents (FTEs) in classified staffing for enrollment decline and realigning staff ratios. Other planned staff changes have also been included for additional budget savings.

2020-21

The First Interim Budget includes for the 2019-20 fiscal year an anticipated reduction of 3 FTEs in certificated staffing for enrollment decline for 2019-20 fiscal year and other planned staff changes.

Restricted Program Contributions

The unrestricted General Fund is estimated to contribute a total of \$17.2 million to restricted programs: \$14 million to Special Education program and 3.2 million to the Routine Restricted Maintenance program. With LCFF fully funded, routine restricted maintenance flexibility ends, the 3% contribution increase to the Routine Restricted Maintenance program has been budgeted beginning 2019-20, which is estimated to be \$1.46 million more.

Beginning Fund Balance

The beginning fund balance was adjusted from the projected Adopted Budget by (\$199,101). This was to reflect the 2018-19 difference between the projected and the actual ending fund balance. This amount is reflected in Attachment B.

SACS Forms

The information in these reports represents the actual and projected financial position of the General Fund as of October 31, 2018. *Original Budget* (Column A) represents summarized amounts as approved in the Adopted Budget. *Board Approved Operating Budget* (Column B) represents the revised budget as changed by the budget revisions and appropriation transfers through October 31, 2018. *Actuals to Date* (Column C) shows the fund's actual activity through October 31, 2018. *Projected Year Totals* (Column D) provides projections for the amounts through June 30, 2019. *Difference* (Column E) reflects the difference between the Board Approved Operating Budget and the Projected Year Totals.

Local Control Accountability Plan (LCAP)

Under the LCFF model, Districts are required to adopt a Local Control Accountability Plan (LCAP) which describes how they intend to meet annual goals for all pupils, with specific activities to address state and local priorities identified pursuant to Education Code Section 52060(d).

The District's LCAP has integrated the following three goal areas in accordance with the State Board of Education guidelines:

- Guarantee all students are eligible and ready for college upon graduation.
- Implement innovative research-based programs and practices to ensure the highest level of achievement for all students.
- Create a schoolwide program of engagement that fosters innovative, positive environments within and outside of the classroom to connect students to school, and learning.

Projections for the General Fund:

Summarized in the Multi-Year Projections chart below is a recap of projected revenues, expenditures, and fund balance totals for the current year and subsequent two years. These totals incorporate revenues, expenditures, and reserves for Fund 01.0 (General Fund), Fund 01.1 (SELPA Trust Fund) and Fund 01.2 (SGVE Consortium). The structural deficits for year 2 and 3 are estimated at \$4.22 million and \$6.04 million, respectively.

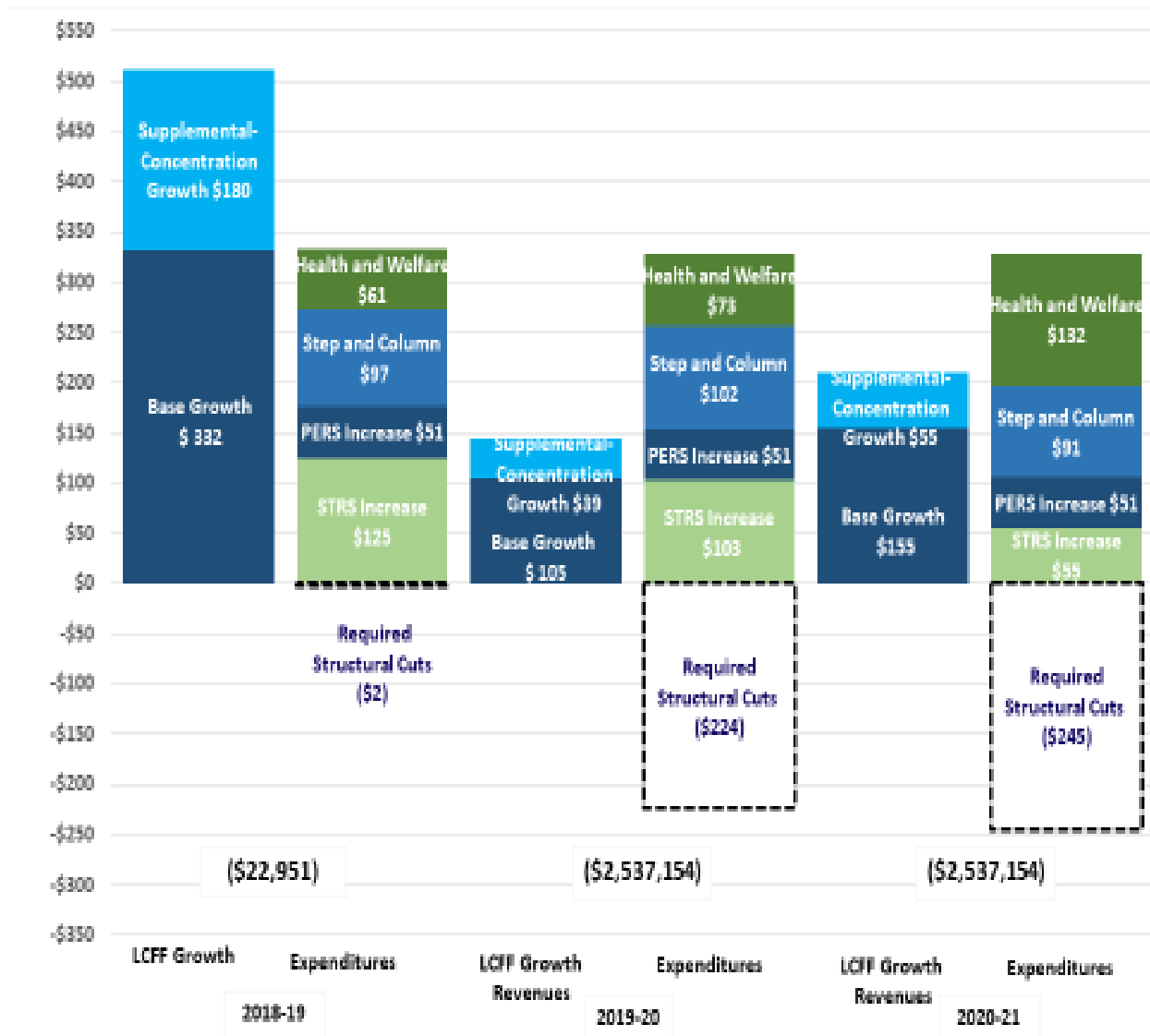
Multi-Year Projections			
	Projected Budget 2018-19	Projected Budget 2019-20	Projected Budget 2020-21
Beginning Fund Balance	\$28,117,126	\$25,473,355	\$21,256,018
Audit Adjustment/Restatement	-	-	-
Revised Fund Balance	\$28,117,126	\$25,473,355	\$21,256,018
Annual Revenues (includes other financing sources)	\$151,157,607	\$149,686,248	\$152,033,031
Annual Expenditures (include other financing uses)	\$153,801,378	\$153,903,585	\$158,075,248
Changes in Fund Balance	(\$2,643,771)	(\$4,217,337)	(\$6,042,217)
Projected Ending Fund Balance	\$25,473,355	\$21,256,018	\$15,213,801
I. Unavailable Reserves:	\$5,962,023	\$5,875,920	\$6,221,067
1.) Nonspendable:			
a. Revolving Cash	\$35,000	\$35,000	\$35,000
b. Inventory	\$50,000	\$50,000	\$50,000
c. Prepaid Expenditures	\$1,142,940	\$498,572	-
2.) Restricted Program Balances	\$4,734,083	\$5,292,348	\$6,136,067
3.) Assigned	\$787,184	\$787,184	\$787,184
II. Total Unrestricted Fund Balance	\$18,724,148	\$14,592,914	\$8,205,550
1.) Reserve for Economic Uncertainty (3%)	\$4,614,042	\$4,617,108	\$4,742,258
2.) Available Reserves	\$14,110,106	\$9,975,806	\$3,463,292
III. Available Reserves (Unrestricted Fund)	12.17%	9.48%	5.19%

REQUIRED STRUCTURAL CUTS

The Per-ADA Revenue vs. Expenditure chart below shows the significant structural deficit created by the current funding model. With the added burden of STRS and PERS which the State has passed on the school districts, COLA is no longer enough. Additionally, under the LCFF, Supplemental & Concentration Grant funds are pseudo-restricted and must be used in a demonstrable way to increase services or outcomes for students. As such, all statutory increases may only be paid by growth in the Base Grant. The chart below shows that in 2018-19 a 3.7% effectively COLA, the District needs to cut \$2/ADA or roughly (\$22,952) to balance growth in required expenditures to growth in base grant funds. Looking forward to 2019-20 and beyond, the situation is far worse. The COLA in 2019-20 is expected to be 2.57% which will increase the base grant by \$105/ADA, however, statutory expenses will

increase \$329/ADA, meaning \$224/ADA (\$2,537,248) will need to be cut from the budget in that year to remain operationally neutral. Until the legislature changes the law to fund increases to STRS and PERS outside of the LCFF, the problem will continue to get worse over time.

PER-ADA REVENUE VS. EXPENSES



OTHER FUNDS

Special Education Pass-Through Fund – Fund 10.0

This fund is used by the Administrative Unit (AU) of a multi-LEA Special Education Local Plan Area (SELPA) to account for special education revenue passed through to other member LEAs. As of October 31, 2018, since this is a pass through fund, the projected ending fund balance is \$9,000.

Adult Education Fund – Fund 11.0

This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Money in this fund shall be expended for adult education purposes only. As of October 31, 2018, the projected ending fund balance is \$3,405,516.

Child Development Fund – Fund 12.0

The Child Development Fund contains state and federally subsidized child program centers including preschool and school age programs. As of October 31, 2018, the projected ending fund balance is \$703,106.

Cafeteria Special Revenue Fund – Fund 13.0

This fund accounts separately for federal, state, and local resources used to operate the food service program. The revenue in this fund is on a per meal basis from State, Federal and local student meal fees. Only expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* sections 38091 and 38100) are allowed in this fund. As of October 31, 2018, the projected ending fund balance is \$5,025,671.

Building Fund, Measure CC – Fund 21.2

This fund accounts for the bond proceeds and various project expenditures authorized by the election held on November 6, 2012. The District was authorized to issue \$129,000,000 by the voters. The District has issued the General Obligation Bonds, Series A through D in the prior fiscal years. The final series E for the remaining \$14 million of the authorized amount was issued on August 16, 2018. As of October 31, 2018, the projected ending balance in this Fund is \$4,479,743.

Capital Facilities Fund – Fund 25.0

This fund is used primarily to account separately for moneys received from fees levied on development projects as a condition of approval. California Education Code section 17620, subdivision (a) (1) allows developer fees to be used to fund "the construction or

reconstruction of school facilities" subject to limitations set forth in relevant sections of the Government Code. As of October 31, 2018, the projected ending fund balance is \$841,674.

Special Reserve Fund for Capital Outlay – Fund 40.0

This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes per Education Code Section 42840. As of October 31, 2018, the projected ending fund balance is \$2,245,888.

Workers Compensation Sub-Fund – Fund 67.1

Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. The Workers Compensation Sub-Fund is utilized for the District's Workers Compensation related transactions. As of October 31, 2018, the projected ending fund balance is \$1,462,353.

Property and Liability Sub-Fund – Fund 67.2

The Property and Liability Sub-Fund is used to account for resources committed to the District's self-insurance program for property and liability insurance. As of October 31, 2018, the projected ending fund balance is \$447.

Health and Welfare Sub-Fund – Fund 67.3

The Health and Welfare Sub-Fund is used to account for resources committed to the District's medical, dental, vision and life insurance programs. As of October 31, 2018, the projected ending fund balance is \$92,388.

Retiree Health and Welfare Sub-Fund – Fund 67.4

The Health and Welfare Sub-Fund is to be utilized to account for resources committed for the District's medical, dental, and vision insurance program for retirees. As of October 31, 2018, the projected ending fund balance is \$193,518.

For the summarized projected revenue, expenditures and other financing sources/uses for these funds please see attachment C.

**2018-19 PROPOSED BUDGET
MULTI-YEAR BUDGET ASSUMPTIONS**

Attachment A

Category	2017-18 Actual	2018-19	2019-20	2020-21	2021-22
<u>LOCAL CONTROL FUNDING FORMULA</u>					
Projected Net District LCFF Revenue Increase (Decrease)	\$2,408,815				
Adopted Budget		\$4,538,334	\$2,540,619	\$2,126,018	\$3,046,079
First Interim		\$5,873,455	\$1,622,731	\$2,359,026	\$3,061,759
Revenue Net Percentage Increase (Decrease)	2.17%				
Adopted Budget		4.01%	2.16%	1.77%	2.49%
First Interim		5.19%	1.36%	1.96%	2.49%
Average Projected Increase In Funding Per ADA	\$207				
Adopted Budget		\$568	\$278	\$280	\$367
First Interim		\$669	\$280	\$303	\$371
Average Total LCFF Funding Per ADA	\$9,705				
Adopted Budget		\$10,284	\$10,563	\$10,842	\$10,209
First Interim		\$10,373	\$10,653	\$10,956	\$11,327
Factors Utilized In Revenue Calculations					
Unduplicated Percentage	69.60%				
Adopted Budget		69.60%	69.60%	69.52%	69.52%
First Interim		69.94%	70.21%	70.56%	70.56%
Cost of Living Adjustment (COLA) & Augmentation	1.56%				
Adopted Budget		3.00%	2.57%	2.67%	3.42%
First Interim		3.70%	2.57%	2.67%	3.42%
GAP Funding	42.97%				
Adopted Budget		100.00%	100.00%	100.00%	100.00%
First Interim		100.00%	100.00%	100.00%	100.00%
Funded ADA	11,661				
Adopted Budget		11,445	11,384	11,287	11,287
First Interim		11,476	11,327	11,229	11,132
Enrollment	11,776				
Adopted Budget		11,676	11,576	11,476	11,376
First Interim		11,617	11,517	11,417	11,317
Unduplicated Count - Enrollment	8,187				
Adopted Budget		8,117	8,047	7,978	7,908
First Interim		8,197	8,126	8,055	7,985
<u>EMPLOYEE BENEFITS</u>					
- STRS Rates	14.430%	16.280%	18.130%	19.100%	18.600%
- PERS Rates	15.531%	18.062%	20.800%	23.500%	24.600%
- Workers Compensation	1.500%	1.500%	1.500%	1.500%	1.500%
- OPEB Allocation	0.070%	0.070%	0.070%	0.070%	0.070%
- OPEB Direct Cost	\$53.80	\$53.80	\$53.80	\$53.80	\$53.80
- Health Insurance Increase (District-wide)	\$669,730	\$786,621	\$1,502,705	\$1,645,462	\$1,801,781
<u>"SOLVENCY" TRANSFERS</u>					
- Kids Korner #12.0	\$100,000	\$200,000	\$200,000	\$200,000	\$200,000

**Budget Adjustment Impact on Unrestricted General Fund Ending Balance
2018-19 First Interim Adjustments**

Major Changes	2017-18	2018-19	2019-20	2020-21
Adopted Budget 2018-19 Ending Balance	\$ 23,429,397	\$ 22,071,428	\$ 15,507,847	\$ 5,515,398
Adjustment For Actual 2017-18 Ending Balance	\$ (199,101)	\$ (199,101)	\$ (199,101)	\$ (199,101)
Revised 2018-19 Ending Balance Reflecting Actuals Adjustment	\$ 23,230,295	\$ 21,872,326	\$ 15,308,745	\$ 5,316,296
45 day Adjustments				
Revised LCFF funding variables/State - Cola increased from 3.0% to 3.7%	\$ -	\$ 786,087	\$ 807,417	\$ 808,959
Supplemental and concentration allocation	\$ -	\$ (137,608)	\$ (141,034)	\$ (141,302)
Reduction of 18-19 one-time funding from \$344 to \$184 per ADA	\$ -	\$ (1,823,710)	\$ -	\$ -
Reversal of adopted budget potential budget cut: Supplies (4000s)	\$ -	\$ (1,327,000)	\$ (1,327,000)	\$ (1,446,430)
Reversal of adopted budget potential budget cut: Services (5000s)	\$ -	\$ (1,000,000)	\$ (1,000,000)	\$ (1,090,000)
1st Interim Adjustments				
Revised LCFF funding variables/State	\$ -	\$ 549,034	\$ (390,184)	\$ (158,718)
Supplemental and concentration allocation	\$ -	\$ (400,000)	\$ (429,041)	\$ (444,117)
Certificated increase of 14 FTEs - 18-19 adopted budget reductions	\$ -	\$ (1,383,374)	\$ (17,612)	\$ (18,538)
Lottery	\$ -	\$ 92,606	\$ 49,994	\$ 49,484
Local revenue	\$ -	\$ 33,000	\$ 55,923	\$ 55,923
Special Education reduction in estimated costs	\$ -	\$ 543,925	\$ 538,691	\$ 537,391
Routine Restricted Maintenance contribution	\$ -	\$ -	\$ (1,457,624)	\$ 52,335
Certificated - Counselors in 2.32 FTE realigned salaries	\$ -	\$ 217,526	\$ 217,526	\$ 217,526
Classified - reduction of program network specialist	\$ -	\$ 96,867	\$ 96,867	\$ 96,867
Health and welfare - savings	\$ -	\$ 342,953	\$ 353,242	\$ 363,839
Estimated increase indirects charges	\$ -	\$ 37,897	\$ 37,897	\$ 37,897
Planned staffing changes (Cert.)	\$ -	\$ 214,174	\$ 2,504,147	\$ 2,713,232
Planned staffing changes (Class.)	\$ -	\$ 657,495	\$ 1,020,664	\$ 1,043,941
Health and welfare increased from 6.5% to 9.5%	\$ -	\$ -	\$ (348,045)	\$ (751,776)
Planned potential services savings	\$ -	\$ 148,416	\$ 537,150	\$ 537,150
CTEIG	\$ -	\$ 465,000	\$ -	\$ -
ROP	\$ -	\$ 550,000	\$ 566,500	\$ 566,500
YCC	\$ -	\$ 200,000	\$ -	\$ -
Kids Korner transfer to General Fund increased	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Salaries realigned for programs/departments	\$ -	\$ 26,925	\$ 33,525	\$ 37,643
Miscellaneous	\$ -	\$ (123,267)	\$ (21,024)	\$ (61,293)
Current Year Impact	\$ -	\$ (1,133,054)	\$ 1,787,979	\$ 3,106,513
Cumulative Impact to Ending Balance	\$ -	\$ (1,133,054)	\$ 654,925	\$ 3,761,438
Adjusted Ending Balance Projection	\$ 23,230,295	\$ 20,739,272	\$ 15,963,670	\$ 9,077,734

Nonspendable and Assignment Portion:

Revolving Cash	\$	35,000	\$	35,000	\$	35,000	\$	35,000
Stores		51,671		50,000		50,000		50,000
Prepaid Expenditures		1,933,365		1,142,940		498,572		-
3% Mandated Reserve for Economic Uncertainties		4,355,440		4,614,042		4,617,108		4,742,258
Reserve for MAA 30%		264,642		387,184		387,184		387,184
Reserve for Saturday Incentive \$		320,273		-		-		-
S/C - Apex Learning		300,000		-		-		-
Reserve for Textbook Adoption		400,000		400,000		400,000		400,000
Adjusted Balance in Excess of Assigned And 3% Reserve	\$	<u>15,569,904</u>	\$	<u>14,110,106</u>	\$	<u>9,975,806</u>	\$	<u>3,463,292</u>

Other Funds - Projected Totals 2018-19

	Fund 10 Special Education Pass-Through	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Cafeteria	Fund 21 Building	Fund 25 Capital Facilities	Fund 40 Special Reserve for Capital Outlay	Fund 67 Self Insurance
Beginning Fund Balance	-	2,229,443	656,800	6,297,795	16,902,654	1,143,475	1,545,888	1,407,293
Revenue	60,103,530	4,520,986	2,839,889	6,180,293	12,150,500	100,100	-	17,592,542
Expenditure	60,094,530	3,344,913	2,593,583	7,562,417	24,573,411	401,901	-	17,251,129
Other Financing Sources/Uses	-	-	(200,000)	110,000	-	-	700,000	-
Ending Fund Balance	9,000	3,405,516	703,106	5,025,671	4,479,743	841,674	2,245,888	1,748,706

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

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 17, 2018

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: Jimmy Escobar

Telephone: 626-974-7000 Ext. 800016

Title: Director, Fiscal Services

E-mail: jescobar@c-vusd.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?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	117,704,327.00	118,490,414.00	27,677,021.86	119,039,448.00	549,034.00	0.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,133,737.00	4,310,027.00	295,737.70	4,402,634.00	92,607.00	2.1%
4) Other Local Revenue		8600-8799	1,130,023.00	1,163,023.00	108,501.09	1,163,023.00	0.00	0.0%
5) TOTAL, REVENUES			124,968,087.00	123,963,464.00	28,081,260.65	124,605,105.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	52,014,780.00	52,085,027.00	9,727,734.49	53,421,891.00	(1,336,864.00)	-2.6%
2) Classified Salaries		2000-2999	14,302,413.00	14,463,088.00	3,912,859.77	13,982,198.00	480,890.00	3.3%
3) Employee Benefits		3000-3999	24,675,688.00	24,704,430.00	4,413,884.59	24,625,372.00	79,058.00	0.3%
4) Books and Supplies		4000-4999	4,565,008.00	4,332,583.00	1,116,329.08	4,385,540.00	(52,957.00)	-1.2%
5) Services and Other Operating Expenditures		5000-5999	11,351,309.00	11,542,174.00	3,631,010.86	12,444,414.00	(902,240.00)	-7.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	77,177.00	(77,177.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,019,464.00	2,019,464.00	0.00	2,016,711.00	2,753.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(920,658.00)	(920,658.00)	0.00	(959,661.00)	39,003.00	-4.2%
9) TOTAL, EXPENDITURES			108,008,004.00	108,226,108.00	22,801,818.79	109,993,642.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,960,083.00	15,737,356.00	5,279,441.86	14,611,463.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	200,000.00	100,000.00	100.0%
b) Transfers Out		7600-7629	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,308,052.00)	(18,308,052.00)	(3,158,066.00)	(17,192,486.00)	1,115,566.00	-6.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,318,052.00)	(18,318,052.00)	(3,158,066.00)	(17,102,486.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,357,969.00)	(2,580,696.00)	2,121,375.86	(2,491,023.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,230,295.11	23,230,295.11		23,230,295.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,230,295.11	23,230,295.11		23,230,295.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,230,295.11	23,230,295.11		23,230,295.11		
2) Ending Balance, June 30 (E + F1e)			21,872,326.11	20,649,599.11		20,739,272.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,000.00	35,000.00		35,000.00		
Stores		9712	24,000.00	24,000.00		50,000.00		
Prepaid Items		9713	1,142,940.00	1,142,940.00		1,142,940.00		
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	827,574.00	827,574.00		787,184.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,565,887.00	4,565,887.00		4,614,042.00		
Unassigned/Unappropriated Amount		9790	15,276,925.11	14,054,198.11		14,110,106.11		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	79,791,484.00	80,577,571.00	22,536,076.00	82,289,502.00	1,711,931.00	2.1%
Education Protection Account State Aid - Current Year		8012	14,873,826.00	14,873,826.00	4,322,518.00	17,290,072.00	2,416,246.00	16.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	72,868.00	72,868.00	0.00	72,868.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,670,811.00	11,670,811.00	0.00	12,369,336.00	698,525.00	6.0%
Unsecured Roll Taxes		8042	205,324.00	205,324.00	188,327.88	205,324.00	0.00	0.0%
Prior Years' Taxes		8043	926,553.00	926,553.00	505,721.12	428,853.00	(497,700.00)	-53.7%
Supplemental Taxes		8044	495,848.00	495,848.00	83,230.07	615,695.00	119,847.00	24.2%
Education Revenue Augmentation Fund (ERAF)		8045	9,116,396.00	9,116,396.00	41,931.31	3,996,149.00	(5,120,247.00)	-56.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	551,217.00	551,217.00	0.00	1,771,649.00	1,220,432.00	221.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(782.52)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			117,704,327.00	118,490,414.00	27,677,021.86	119,039,448.00	549,034.00	0.5%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			117,704,327.00	118,490,414.00	27,677,021.86	119,039,448.00	549,034.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	4,395,607.00	2,571,897.00	0.00	2,571,898.00	1.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,738,130.00	1,738,130.00	289,782.70	1,830,736.00	92,606.00	5.3%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	5,955.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,133,737.00	4,310,027.00	295,737.70	4,402,634.00	92,607.00	2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	167,000.00	167,000.00	52,454.36	167,000.00	0.00	0.0%
Interest		8660	455,000.00	455,000.00	2.19	455,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	158,023.00	191,023.00	56,044.54	191,023.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,130,023.00	1,163,023.00	108,501.09	1,163,023.00	0.00	0.0%
TOTAL, REVENUES			124,968,087.00	123,963,464.00	28,081,260.65	124,605,105.00	641,641.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	44,644,582.00	44,712,319.00	7,924,717.68	45,977,255.00	(1,264,936.00)	-2.8%
Certificated Pupil Support Salaries		1200	1,927,048.00	1,927,048.00	303,908.93	1,721,228.00	205,820.00	10.7%
Certificated Supervisors' and Administrators' Salaries		1300	5,129,153.00	5,131,663.00	1,441,692.99	5,426,424.00	(294,761.00)	-5.7%
Other Certificated Salaries		1900	313,997.00	313,997.00	57,414.89	296,984.00	17,013.00	5.4%
TOTAL, CERTIFICATED SALARIES			52,014,780.00	52,085,027.00	9,727,734.49	53,421,891.00	(1,336,864.00)	-2.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,101,999.00	1,176,450.00	122,085.53	1,241,155.00	(64,705.00)	-5.5%
Classified Support Salaries		2200	5,853,123.00	5,853,202.00	1,670,074.21	5,599,656.00	253,546.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	716,994.00	716,994.00	223,886.12	653,371.00	63,623.00	8.9%
Clerical, Technical and Office Salaries		2400	6,097,696.00	6,089,037.00	1,774,024.24	5,825,939.00	263,098.00	4.3%
Other Classified Salaries		2900	532,601.00	627,405.00	122,789.67	662,077.00	(34,672.00)	-5.5%
TOTAL, CLASSIFIED SALARIES			14,302,413.00	14,463,088.00	3,912,859.77	13,982,198.00	480,890.00	3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,212,558.00	8,220,687.00	1,556,284.35	8,235,197.00	(14,510.00)	-0.2%
PERS		3201-3202	2,052,712.00	2,056,703.00	633,747.15	2,163,747.00	(107,044.00)	-5.2%
OASDI/Medicare/Alternative		3301-3302	1,733,163.00	1,746,199.00	443,379.51	1,785,546.00	(39,347.00)	-2.3%
Health and Welfare Benefits		3401-3402	11,393,435.00	11,393,435.00	1,469,679.46	11,153,532.00	239,903.00	2.1%
Unemployment Insurance		3501-3502	32,240.00	32,313.00	6,767.87	32,526.00	(213.00)	-0.7%
Workers' Compensation		3601-3602	1,012,993.00	1,016,502.00	204,789.16	1,021,585.00	(5,083.00)	-0.5%
OPEB, Allocated		3701-3702	47,831.00	47,835.00	8,930.86	47,874.00	(39.00)	-0.1%
OPEB, Active Employees		3751-3752	44,465.00	44,465.00	5,038.67	44,374.00	91.00	0.2%
Other Employee Benefits		3901-3902	146,291.00	146,291.00	85,267.56	140,991.00	5,300.00	3.6%
TOTAL, EMPLOYEE BENEFITS			24,675,688.00	24,704,430.00	4,413,884.59	24,625,372.00	79,058.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,177,665.00	3,824,551.00	765,042.47	3,868,409.00	(43,858.00)	-1.1%
Noncapitalized Equipment		4400	387,343.00	508,032.00	351,286.61	517,131.00	(9,099.00)	-1.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,565,008.00	4,332,583.00	1,116,329.08	4,385,540.00	(52,957.00)	-1.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	953,363.00	953,363.00	48,628.13	938,149.00	15,214.00	1.6%
Travel and Conferences		5200	127,523.00	204,211.00	86,401.25	183,814.00	20,397.00	10.0%
Dues and Memberships		5300	83,280.00	95,423.00	67,277.20	95,423.00	0.00	0.0%
Insurance		5400-5450	604,504.00	604,504.00	0.00	660,004.00	(55,500.00)	-9.2%
Operations and Housekeeping Services		5500	3,128,858.00	3,128,858.00	1,128,688.47	3,128,858.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	667,629.00	669,970.00	152,669.29	669,970.00	0.00	0.0%
Transfers of Direct Costs		5710	(14,618.00)	(3,745.00)	(3,426.57)	(17,585.00)	13,840.00	-369.6%
Transfers of Direct Costs - Interfund		5750	(22,461.00)	(22,461.00)	(6,954.59)	(23,911.00)	1,450.00	-6.5%
Professional/Consulting Services and Operating Expenditures		5800	5,408,046.00	5,492,741.00	1,982,343.56	6,390,382.00	(897,641.00)	-16.3%
Communications		5900	415,185.00	419,310.00	175,384.12	419,310.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,351,309.00	11,542,174.00	3,631,010.86	12,444,414.00	(902,240.00)	-7.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	77,177.00	(77,177.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	77,177.00	(77,177.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	155,059.00	155,059.00	0.00	155,059.00	0.00	0.0%
Payments to County Offices		7142	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	977,670.00	977,670.00	0.00	974,917.00	2,753.00	0.3%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	91,762.00	91,762.00	0.00	91,762.00	0.00	0.0%
Other Debt Service - Principal		7439	294,973.00	294,973.00	0.00	294,973.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,019,464.00	2,019,464.00	0.00	2,016,711.00	2,753.00	0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(330,356.00)	(330,356.00)	0.00	(390,881.00)	60,525.00	-18.3%
Transfers of Indirect Costs - Interfund		7350	(590,302.00)	(590,302.00)	0.00	(568,780.00)	(21,522.00)	3.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(920,658.00)	(920,658.00)	0.00	(959,661.00)	39,003.00	-4.2%
TOTAL, EXPENDITURES			108,008,004.00	108,226,108.00	22,801,818.79	109,993,642.00	(1,767,534.00)	-1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	200,000.00	100,000.00	100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	200,000.00	100,000.00	100.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(18,308,052.00)	(18,308,052.00)	(3,158,066.00)	(17,192,486.00)	1,115,566.00	-6.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(18,308,052.00)	(18,308,052.00)	(3,158,066.00)	(17,192,486.00)	1,115,566.00	-6.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(18,318,052.00)	(18,318,052.00)	(3,158,066.00)	(17,102,486.00)	1,215,566.00	-6.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,612,477.00	7,286,297.00	1,416,823.06	7,311,352.00	25,055.00	0.3%
3) Other State Revenue		8300-8599	14,830,489.00	14,830,489.00	9,966,456.05	14,622,499.00	(207,990.00)	-1.4%
4) Other Local Revenue		8600-8799	4,267,016.00	4,342,789.00	70,708.07	4,418,651.00	75,862.00	1.7%
5) TOTAL, REVENUES			25,709,982.00	26,459,575.00	11,453,987.18	26,352,502.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,192,344.00	13,328,968.00	2,351,190.81	12,594,284.00	734,684.00	5.5%
2) Classified Salaries		2000-2999	7,648,716.00	7,694,380.00	1,898,169.01	7,123,339.00	571,041.00	7.4%
3) Employee Benefits		3000-3999	12,181,185.00	12,234,218.00	1,329,559.76	11,905,720.00	328,498.00	2.7%
4) Books and Supplies		4000-4999	1,964,676.00	2,473,854.00	787,624.16	2,552,473.00	(78,619.00)	-3.2%
5) Services and Other Operating Expenditures		5000-5999	3,760,728.00	4,062,903.00	(943,347.16)	4,125,519.00	(62,616.00)	-1.5%
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	4,300,214.00	4,300,214.00	135,962.37	4,305,520.00	(5,306.00)	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	330,356.00	362,610.00	0.00	390,881.00	(28,271.00)	-7.8%
9) TOTAL, EXPENDITURES			43,378,219.00	44,457,147.00	5,559,158.95	42,997,736.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,668,237.00)	(17,997,572.00)	5,894,828.23	(16,645,234.00)		
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	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	18,308,052.00	18,308,052.00	3,158,066.00	17,192,486.00	(1,115,566.00)	-6.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,608,052.00	17,608,052.00	3,158,066.00	16,492,486.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60,185.00)	(389,520.00)	9,052,894.23	(152,748.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,886,831.32	4,886,831.32		4,886,831.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,886,831.32	4,886,831.32		4,886,831.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,886,831.32	4,886,831.32		4,886,831.32		
2) Ending Balance, June 30 (E + F1e)			4,826,646.32	4,497,311.32		4,734,083.32		
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	4,826,646.32	4,497,311.32		4,734,083.32		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,403,609.00	2,403,609.00	0.00	2,403,609.00	0.00	0.0%
Special Education Discretionary Grants		8182	504,244.00	504,244.00	0.00	540,495.00	36,251.00	7.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,583,389.00	3,007,169.00	706,295.00	3,007,169.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	345,548.00	426,273.00	75,497.00	426,273.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	165,138.00	172,428.00	117,283.00	161,232.00	(11,196.00)	-6.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	102.00	148,518.00	0.00	148,518.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	102.00	148,518.00	0.00	148,518.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	73,447.00	87,056.00	0.00	87,056.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	536,000.00	536,000.00	517,748.06	536,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,612,477.00	7,286,297.00	1,416,823.06	7,311,352.00	25,055.00	0.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	8,284,250.00	8,284,250.00	6,222,782.00	7,849,150.00	(435,100.00)	-5.3%
Prior Years	6500	8319	0.00	0.00	0.00	123,000.00	123,000.00	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	571,440.00	571,440.00	311,535.55	686,877.00	115,437.00	20.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	368,550.00	368,550.00	239,557.50	368,550.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,606,249.00	5,606,249.00	3,192,581.00	5,594,922.00	(11,327.00)	-0.2%
TOTAL, OTHER STATE REVENUE			14,830,489.00	14,830,489.00	9,966,456.05	14,622,499.00	(207,990.00)	-1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	219,394.00	219,394.00	0.00	219,381.00	(13.00)	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	159,698.00	235,471.00	70,708.07	308,511.00	73,040.00	31.0%
Tuition		8710	3,187,924.00	3,187,924.00	0.00	3,190,759.00	2,835.00	0.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,267,016.00	4,342,789.00	70,708.07	4,418,651.00	75,862.00	1.7%
TOTAL, REVENUES			25,709,982.00	26,459,575.00	11,453,987.18	26,352,502.00	(107,073.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,382,815.00	10,495,051.00	1,811,057.04	10,039,508.00	455,543.00	4.3%
Certificated Pupil Support Salaries		1200	1,391,741.00	1,391,741.00	262,568.20	1,301,663.00	90,078.00	6.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,300,221.00	1,321,221.00	233,371.23	1,042,172.00	279,049.00	21.1%
Other Certificated Salaries		1900	117,567.00	120,955.00	44,194.34	210,941.00	(89,986.00)	-74.4%
TOTAL, CERTIFICATED SALARIES			13,192,344.00	13,328,968.00	2,351,190.81	12,594,284.00	734,684.00	5.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,762,572.00	4,784,650.00	1,063,616.52	4,357,814.00	426,836.00	8.9%
Classified Support Salaries		2200	1,545,445.00	1,545,445.00	449,116.85	1,571,670.00	(26,225.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	645,416.00	645,416.00	182,969.32	451,420.00	193,996.00	30.1%
Clerical, Technical and Office Salaries		2400	615,594.00	636,045.00	179,580.96	659,611.00	(23,566.00)	-3.7%
Other Classified Salaries		2900	79,689.00	82,824.00	22,885.36	82,824.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,648,716.00	7,694,380.00	1,898,169.01	7,123,339.00	571,041.00	7.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,259,672.00	2,289,959.00	365,468.85	2,199,701.00	90,258.00	3.9%
PERS		3201-3202	974,856.00	979,705.00	271,208.78	968,746.00	10,959.00	1.1%
OASDI/Medicare/Alternative		3301-3302	737,693.00	748,564.00	182,083.08	722,262.00	26,302.00	3.5%
Health and Welfare Benefits		3401-3402	3,327,413.00	3,330,415.00	435,945.83	3,143,731.00	186,684.00	5.6%
Unemployment Insurance		3501-3502	9,819.00	10,093.00	2,102.97	9,681.00	412.00	4.1%
Workers' Compensation		3601-3602	294,381.00	297,621.00	63,681.16	285,241.00	12,380.00	4.2%
OPEB, Allocated		3701-3702	12,676.00	12,986.00	3,505.99	12,535.00	451.00	3.5%
OPEB, Active Employees		3751-3752	13,349.00	13,549.00	1,879.98	13,497.00	52.00	0.4%
Other Employee Benefits		3901-3902	4,551,326.00	4,551,326.00	3,683.12	4,550,326.00	1,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,181,185.00	12,234,218.00	1,329,559.76	11,905,720.00	328,498.00	2.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	402,000.00	402,000.00	363,263.13	402,000.00	0.00	0.0%
Books and Other Reference Materials		4200	68,984.00	63,701.00	2,409.12	73,180.00	(9,479.00)	-14.9%
Materials and Supplies		4300	1,430,295.00	1,935,558.00	382,097.82	2,003,948.00	(68,390.00)	-3.5%
Noncapitalized Equipment		4400	63,397.00	72,595.00	39,854.09	73,345.00	(750.00)	-1.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,964,676.00	2,473,854.00	787,624.16	2,552,473.00	(78,619.00)	-3.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,781,415.00	1,781,415.00	(1,804,270.92)	1,822,204.00	(40,789.00)	-2.3%
Travel and Conferences		5200	130,928.00	158,175.00	40,257.19	177,202.00	(19,027.00)	-12.0%
Dues and Memberships		5300	5,900.00	6,400.00	4,395.50	6,400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	115,467.00	115,467.00	58,196.33	115,467.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,064.00	177,827.00	62,555.71	177,827.00	0.00	0.0%
Transfers of Direct Costs		5710	14,618.00	14,785.00	3,426.57	17,585.00	(2,800.00)	-18.9%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	2,843.23	2,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,585,609.00	1,783,107.00	683,473.24	1,783,107.00	0.00	0.0%
Communications		5900	23,227.00	23,227.00	5,775.99	23,227.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,760,728.00	4,062,903.00	(943,347.16)	4,125,519.00	(62,616.00)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	3,598,385.00	3,598,385.00	0.00	3,603,691.00	(5,306.00)	-0.1%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	701,829.00	701,829.00	135,962.37	701,829.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,300,214.00	4,300,214.00	135,962.37	4,305,520.00	(5,306.00)	-0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	330,356.00	362,610.00	0.00	390,881.00	(28,271.00)	-7.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			330,356.00	362,610.00	0.00	390,881.00	(28,271.00)	-7.8%
TOTAL, EXPENDITURES			43,378,219.00	44,457,147.00	5,559,158.95	42,997,736.00	1,459,411.00	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		8931	0.00	0.00	0.00	0.00		
Emergency Apportionments								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	18,308,052.00	18,308,052.00	3,158,066.00	17,192,486.00	(1,115,566.00)	-6.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			18,308,052.00	18,308,052.00	3,158,066.00	17,192,486.00	(1,115,566.00)	-6.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			17,608,052.00	17,608,052.00	3,158,066.00	16,492,486.00	1,115,566.00	-6.3%

2018-19 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	117,704,327.00	118,490,414.00	27,677,021.86	119,039,448.00	549,034.00	0.5%
2) Federal Revenue		8100-8299	6,612,477.00	7,286,297.00	1,416,823.06	7,311,352.00	25,055.00	0.3%
3) Other State Revenue		8300-8599	20,964,226.00	19,140,516.00	10,262,193.75	19,025,133.00	(115,383.00)	-0.6%
4) Other Local Revenue		8600-8799	5,397,039.00	5,505,812.00	179,209.16	5,581,674.00	75,862.00	1.4%
5) TOTAL, REVENUES			150,678,069.00	150,423,039.00	39,535,247.83	150,957,607.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	65,207,124.00	65,413,995.00	12,078,925.30	66,016,175.00	(602,180.00)	-0.9%
2) Classified Salaries		2000-2999	21,951,129.00	22,157,468.00	5,811,028.78	21,105,537.00	1,051,931.00	4.7%
3) Employee Benefits		3000-3999	36,856,873.00	36,938,648.00	5,743,444.35	36,531,092.00	407,556.00	1.1%
4) Books and Supplies		4000-4999	6,529,684.00	6,806,437.00	1,903,953.24	6,938,013.00	(131,576.00)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	15,112,037.00	15,605,077.00	2,687,663.70	16,569,933.00	(964,856.00)	-6.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	77,177.00	(77,177.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,319,678.00	6,319,678.00	135,962.37	6,322,231.00	(2,553.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(590,302.00)	(558,048.00)	0.00	(568,780.00)	10,732.00	-1.9%
9) TOTAL, EXPENDITURES			151,386,223.00	152,683,255.00	28,360,977.74	152,991,378.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(708,154.00)	(2,260,216.00)	11,174,270.09	(2,033,771.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	200,000.00	100,000.00	100.0%
b) Transfers Out		7600-7629	810,000.00	810,000.00	0.00	810,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(710,000.00)	(710,000.00)	0.00	(610,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,418,154.00)	(2,970,216.00)	11,174,270.09	(2,643,771.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,117,126.43	28,117,126.43		28,117,126.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,117,126.43	28,117,126.43		28,117,126.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,117,126.43	28,117,126.43		28,117,126.43		
2) Ending Balance, June 30 (E + F1e)			26,698,972.43	25,146,910.43		25,473,355.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,000.00	35,000.00		35,000.00		
Stores		9712	24,000.00	24,000.00		50,000.00		
Prepaid Items		9713	1,142,940.00	1,142,940.00		1,142,940.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,826,646.32	4,497,311.32		4,734,083.32		
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	827,574.00	827,574.00		787,184.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,565,887.00	4,565,887.00		4,614,042.00		
Unassigned/Unappropriated Amount		9790	15,276,925.11	14,054,198.11		14,110,106.11		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	79,791,484.00	80,577,571.00	22,536,076.00	82,289,502.00	1,711,931.00	2.1%
Education Protection Account State Aid - Current Year		8012	14,873,826.00	14,873,826.00	4,322,518.00	17,290,072.00	2,416,246.00	16.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	72,868.00	72,868.00	0.00	72,868.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,670,811.00	11,670,811.00	0.00	12,369,336.00	698,525.00	6.0%
Unsecured Roll Taxes		8042	205,324.00	205,324.00	188,327.88	205,324.00	0.00	0.0%
Prior Years' Taxes		8043	926,553.00	926,553.00	505,721.12	428,853.00	(497,700.00)	-53.7%
Supplemental Taxes		8044	495,848.00	495,848.00	83,230.07	615,695.00	119,847.00	24.2%
Education Revenue Augmentation Fund (ERAF)		8045	9,116,396.00	9,116,396.00	41,931.31	3,996,149.00	(5,120,247.00)	-56.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	551,217.00	551,217.00	0.00	1,771,649.00	1,220,432.00	221.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(782.52)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			117,704,327.00	118,490,414.00	27,677,021.86	119,039,448.00	549,034.00	0.5%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			117,704,327.00	118,490,414.00	27,677,021.86	119,039,448.00	549,034.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,403,609.00	2,403,609.00	0.00	2,403,609.00	0.00	0.0%
Special Education Discretionary Grants		8182	504,244.00	504,244.00	0.00	540,495.00	36,251.00	7.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,583,389.00	3,007,169.00	706,295.00	3,007,169.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	345,548.00	426,273.00	75,497.00	426,273.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	165,138.00	172,428.00	117,283.00	161,232.00	(11,196.00)	-6.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	102.00	148,518.00	0.00	148,518.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290	73,447.00	87,056.00	0.00	87,056.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	536,000.00	536,000.00	517,748.06	536,000.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,612,477.00	7,286,297.00	1,416,823.06	7,311,352.00	25,055.00	0.3%
TOTAL, FEDERAL REVENUE								
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	8,284,250.00	8,284,250.00	6,222,782.00	7,849,150.00	(435,100.00)	-5.3%
Prior Years	6500	8319	0.00	0.00	0.00	123,000.00	123,000.00	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,395,607.00	2,571,897.00	0.00	2,571,898.00	1.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,309,570.00	2,309,570.00	601,318.25	2,517,613.00	208,043.00	9.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	368,550.00	368,550.00	239,557.50	368,550.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,606,249.00	5,606,249.00	3,198,536.00	5,594,922.00	(11,327.00)	-0.2%
TOTAL, OTHER STATE REVENUE			20,964,226.00	19,140,516.00	10,262,193.75	19,025,133.00	(115,383.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	167,000.00	167,000.00	52,454.36	167,000.00	0.00	0.0%
Interest		8660	455,000.00	455,000.00	2.19	455,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	569,394.00	569,394.00	0.00	569,381.00	(13.00)	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	317,721.00	426,494.00	126,752.61	499,534.00	73,040.00	17.1%
Tuition		8710	3,187,924.00	3,187,924.00	0.00	3,190,759.00	2,835.00	0.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,397,039.00	5,505,812.00	179,209.16	5,581,674.00	75,862.00	1.4%
TOTAL, REVENUES			150,678,069.00	150,423,039.00	39,535,247.83	150,957,607.00	534,568.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	55,027,397.00	55,207,370.00	9,735,774.72	56,016,763.00	(809,393.00)	-1.5%
Certificated Pupil Support Salaries		1200	3,318,789.00	3,318,789.00	566,477.13	3,022,891.00	295,898.00	8.9%
Certificated Supervisors' and Administrators' Salaries		1300	6,429,374.00	6,452,884.00	1,675,064.22	6,468,596.00	(15,712.00)	-0.2%
Other Certificated Salaries		1900	431,564.00	434,952.00	101,609.23	507,925.00	(72,973.00)	-16.8%
TOTAL, CERTIFICATED SALARIES			65,207,124.00	65,413,995.00	12,078,925.30	66,016,175.00	(602,180.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,864,571.00	5,961,100.00	1,185,702.05	5,598,969.00	362,131.00	6.1%
Classified Support Salaries		2200	7,398,568.00	7,398,647.00	2,119,191.06	7,171,326.00	227,321.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	1,362,410.00	1,362,410.00	406,855.44	1,104,791.00	257,619.00	18.9%
Clerical, Technical and Office Salaries		2400	6,713,290.00	6,725,082.00	1,953,605.20	6,485,550.00	239,532.00	3.6%
Other Classified Salaries		2900	612,290.00	710,229.00	145,675.03	744,901.00	(34,672.00)	-4.9%
TOTAL, CLASSIFIED SALARIES			21,951,129.00	22,157,468.00	5,811,028.78	21,105,537.00	1,051,931.00	4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,472,230.00	10,510,646.00	1,921,753.20	10,434,898.00	75,748.00	0.7%
PERS		3201-3202	3,027,568.00	3,036,408.00	904,955.93	3,132,493.00	(96,085.00)	-3.2%
OASDI/Medicare/Alternative		3301-3302	2,470,856.00	2,494,763.00	625,462.59	2,507,808.00	(13,045.00)	-0.5%
Health and Welfare Benefits		3401-3402	14,720,848.00	14,723,850.00	1,905,625.29	14,297,263.00	426,587.00	2.9%
Unemployment Insurance		3501-3502	42,059.00	42,406.00	8,870.84	42,207.00	199.00	0.5%
Workers' Compensation		3601-3602	1,307,374.00	1,314,123.00	268,470.32	1,306,826.00	7,297.00	0.6%
OPEB, Allocated		3701-3702	60,507.00	60,821.00	12,436.85	60,409.00	412.00	0.7%
OPEB, Active Employees		3751-3752	57,814.00	58,014.00	6,918.65	57,871.00	143.00	0.2%
Other Employee Benefits		3901-3902	4,697,617.00	4,697,617.00	88,950.68	4,691,317.00	6,300.00	0.1%
TOTAL, EMPLOYEE BENEFITS			36,856,873.00	36,938,648.00	5,743,444.35	36,531,092.00	407,556.00	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	402,000.00	402,000.00	363,263.13	402,000.00	0.00	0.0%
Books and Other Reference Materials		4200	68,984.00	63,701.00	2,409.12	73,180.00	(9,479.00)	-14.9%
Materials and Supplies		4300	5,607,960.00	5,760,109.00	1,147,140.29	5,872,357.00	(112,248.00)	-1.9%
Noncapitalized Equipment		4400	450,740.00	580,627.00	391,140.70	590,476.00	(9,849.00)	-1.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,529,684.00	6,806,437.00	1,903,953.24	6,938,013.00	(131,576.00)	-1.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,734,778.00	2,734,778.00	(1,755,642.79)	2,760,353.00	(25,575.00)	-0.9%
Travel and Conferences		5200	258,451.00	362,386.00	126,658.44	361,016.00	1,370.00	0.4%
Dues and Memberships		5300	89,180.00	101,823.00	71,672.70	101,823.00	0.00	0.0%
Insurance		5400-5450	604,504.00	604,504.00	0.00	660,004.00	(55,500.00)	-9.2%
Operations and Housekeeping Services		5500	3,244,325.00	3,244,325.00	1,186,884.80	3,244,325.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	768,693.00	847,797.00	215,225.00	847,797.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	11,040.00	0.00	0.00	11,040.00	100.0%
Transfers of Direct Costs - Interfund		5750	(19,961.00)	(19,961.00)	(4,111.36)	(21,411.00)	1,450.00	-7.3%
Professional/Consulting Services and Operating Expenditures		5800	6,993,655.00	7,275,848.00	2,665,816.80	8,173,489.00	(897,641.00)	-12.3%
Communications		5900	438,412.00	442,537.00	181,160.11	442,537.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,112,037.00	15,605,077.00	2,687,663.70	16,569,933.00	(964,856.00)	-6.2%

2018-19 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	77,177.00	(77,177.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	77,177.00	(77,177.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	3,753,444.00	3,753,444.00	0.00	3,758,750.00	(5,306.00)	-0.1%
Payments to County Offices		7142	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	977,670.00	977,670.00	0.00	974,917.00	2,753.00	0.3%
All Other Transfers		7281-7283	701,829.00	701,829.00	135,962.37	701,829.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	91,762.00	91,762.00	0.00	91,762.00	0.00	0.0%
Other Debt Service - Principal		7439	294,973.00	294,973.00	0.00	294,973.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,319,678.00	6,319,678.00	135,962.37	6,322,231.00	(2,553.00)	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	32,254.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(590,302.00)	(590,302.00)	0.00	(568,780.00)	(21,522.00)	3.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(590,302.00)	(558,048.00)	0.00	(568,780.00)	10,732.00	-1.9%
TOTAL, EXPENDITURES			151,386,223.00	152,683,255.00	28,360,977.74	152,991,378.00	(308,123.00)	-0.2%

2018-19 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	200,000.00	100,000.00	100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	200,000.00	100,000.00	100.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			810,000.00	810,000.00	0.00	810,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(710,000.00)	(710,000.00)	0.00	(610,000.00)	(100,000.00)	-14.1%

Resource	Description	2018-19 Projected Year Totals
5640	Medi-Cal Billing Option	119,082.35
6300	Lottery: Instructional Materials	1,691,352.20
6500	Special Education	1,579,674.77
6512	Special Ed: Mental Health Services	312,727.04
7338	College Readiness Block Grant	0.63
8150	Ongoing & Major Maintenance Account (RM,	79,164.43
9010	Other Restricted Local	952,081.90
Total, Restricted Balance		<u>4,734,083.32</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	17,334,973.00	17,334,973.00	0.00	17,334,973.00	0.00	0.0%
3) Other State Revenue		8300-8599	42,759,557.00	42,759,557.00	7,185,254.00	42,759,557.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	9,000.00	0.00	9,000.00	0.00	0.0%
5) TOTAL, REVENUES			60,103,530.00	60,103,530.00	7,185,254.00	60,103,530.00		
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	60,094,530.00	60,094,530.00	7,184,839.00	60,094,530.00	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			60,094,530.00	60,094,530.00	7,184,839.00	60,094,530.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,000.00	9,000.00	415.00	9,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,000.00	9,000.00	415.00	9,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			9,000.00	9,000.00		9,000.00		
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	9,000.00	9,000.00		9,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	17,334,973.00	17,334,973.00	0.00	17,334,973.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			17,334,973.00	17,334,973.00	0.00	17,334,973.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	37,441,092.00	37,441,092.00	7,177,592.00	37,441,092.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	5,318,465.00	5,318,465.00	7,662.00	5,318,465.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			42,759,557.00	42,759,557.00	7,185,254.00	42,759,557.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	9,000.00	9,000.00	0.00	9,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	9,000.00	0.00	9,000.00	0.00	0.0%
TOTAL, REVENUES			60,103,530.00	60,103,530.00	7,185,254.00	60,103,530.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	22,653,438.00	22,653,438.00	7,247.00	22,653,438.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	37,441,092.00	37,441,092.00	7,177,592.00	37,441,092.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			60,094,530.00	60,094,530.00	7,184,839.00	60,094,530.00	0.00	0.0%
TOTAL, EXPENDITURES			60,094,530.00	60,094,530.00	7,184,839.00	60,094,530.00		

Resource	Description	2018/19 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	768,096.00	768,096.00	0.00	238,298.00	(529,798.00)	-69.0%
3) Other State Revenue		8300-8599	3,387,081.00	3,387,081.00	275,831.00	3,662,912.00	275,831.00	8.1%
4) Other Local Revenue		8600-8799	619,776.00	619,776.00	176,031.61	619,776.00	0.00	0.0%
5) TOTAL, REVENUES			4,774,953.00	4,774,953.00	451,862.61	4,520,986.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,483,251.00	1,483,251.00	305,130.59	1,214,385.00	268,866.00	18.1%
2) Classified Salaries		2000-2999	791,397.00	791,397.00	189,828.62	673,238.00	118,159.00	14.9%
3) Employee Benefits		3000-3999	821,116.00	821,116.00	158,865.20	714,007.00	107,109.00	13.0%
4) Books and Supplies		4000-4999	212,634.00	220,685.00	62,892.38	250,162.00	(29,477.00)	-13.4%
5) Services and Other Operating Expenditures		5000-5999	378,538.00	378,538.00	40,779.99	308,402.00	70,136.00	18.5%
6) Capital Outlay		6000-6999	45,804.00	45,804.00	42,711.00	45,804.00	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	139,260.00	139,260.00	0.00	138,915.00	345.00	0.2%
9) TOTAL, EXPENDITURES			3,872,000.00	3,880,051.00	800,207.78	3,344,913.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			902,953.00	894,902.00	(348,345.17)	1,176,073.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			902,953.00	894,902.00	(348,345.17)	1,176,073.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,229,443.41	2,229,443.41		2,229,443.41	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)			2,229,443.41	2,229,443.41		2,229,443.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,229,443.41	2,229,443.41		2,229,443.41		
2) Ending Balance, June 30 (E + F1e)			3,132,396.41	3,124,345.41		3,405,516.41		
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	3,103,550.33	3,095,499.33		3,376,670.33		
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	28,846.08	28,846.08		28,846.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	45,804.00	45,804.00	0.00	45,804.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	722,292.00	722,292.00	0.00	192,494.00	(529,798.00)	-73.3%
TOTAL, FEDERAL REVENUE			768,096.00	768,096.00	0.00	238,298.00	(529,798.00)	-69.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	3,387,081.00	3,387,081.00	0.00	3,387,081.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	275,831.00	275,831.00	275,831.00	New
TOTAL, OTHER STATE REVENUE			3,387,081.00	3,387,081.00	275,831.00	3,662,912.00	275,831.00	8.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.57	2.00	2.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	568,176.00	568,176.00	169,325.00	568,174.00	(2.00)	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	51,600.00	51,600.00	6,706.04	51,600.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			619,776.00	619,776.00	176,031.61	619,776.00	0.00	0.0%
TOTAL, REVENUES			4,774,953.00	4,774,953.00	451,862.61	4,520,986.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	995,995.00	995,995.00	197,266.58	787,967.00	208,028.00	20.9%
Certificated Pupil Support Salaries		1200	186,863.00	186,863.00	42,544.39	136,717.00	50,146.00	26.8%
Certificated Supervisors' and Administrators' Salaries		1300	266,131.00	266,131.00	59,790.32	268,286.00	(2,155.00)	-0.8%
Other Certificated Salaries		1900	34,262.00	34,262.00	5,529.30	21,415.00	12,847.00	37.5%
TOTAL, CERTIFICATED SALARIES			1,483,251.00	1,483,251.00	305,130.59	1,214,385.00	268,866.00	18.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	174,404.00	174,404.00	30,619.62	117,443.00	56,961.00	32.7%
Classified Support Salaries		2200	154,483.00	154,483.00	39,406.99	154,483.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	87,000.00	87,000.00	26,588.00	87,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	358,652.00	358,652.00	91,328.41	302,312.00	56,340.00	15.7%
Other Classified Salaries		2900	16,858.00	16,858.00	1,885.60	12,000.00	4,858.00	28.8%
TOTAL, CLASSIFIED SALARIES			791,397.00	791,397.00	189,828.62	673,238.00	118,159.00	14.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	165,175.00	165,175.00	34,974.93	154,812.00	10,363.00	6.3%
PERS		3201-3202	117,152.00	117,152.00	38,559.86	101,547.00	15,605.00	13.3%
OASDI/Medicare/Alternative		3301-3302	94,516.00	94,516.00	22,050.69	81,349.00	13,167.00	13.9%
Health and Welfare Benefits		3401-3402	392,689.00	392,689.00	54,677.72	332,549.00	60,140.00	15.3%
Unemployment Insurance		3501-3502	1,516.00	1,516.00	245.52	1,302.00	214.00	14.1%
Workers' Compensation		3601-3602	34,120.00	34,120.00	7,426.38	28,314.00	5,806.00	17.0%
OPEB, Allocated		3701-3702	4,118.00	4,118.00	254.11	3,311.00	807.00	19.6%
OPEB, Active Employees		3751-3752	4,410.00	4,410.00	187.17	3,973.00	437.00	9.9%
Other Employee Benefits		3901-3902	7,420.00	7,420.00	488.82	6,850.00	570.00	7.7%
TOTAL, EMPLOYEE BENEFITS			821,116.00	821,116.00	158,865.20	714,007.00	107,109.00	13.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	145,434.00	153,485.00	31,103.21	156,962.00	(3,477.00)	-2.3%
Noncapitalized Equipment		4400	47,200.00	47,200.00	31,789.17	73,200.00	(26,000.00)	-55.1%
TOTAL, BOOKS AND SUPPLIES			212,634.00	220,685.00	62,892.38	250,162.00	(29,477.00)	-13.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	42,500.00	42,500.00	11,605.67	33,504.00	8,996.00	21.2%
Dues and Memberships		5300	4,700.00	4,700.00	0.00	3,200.00	1,500.00	31.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	37,000.00	37,000.00	6,897.05	37,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,400.00	8,400.00	370.13	5,900.00	2,500.00	29.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,368.00	1,368.00	1,026.86	2,768.00	(1,400.00)	-102.3%
Professional/Consulting Services and Operating Expenditures		5800	272,220.00	272,220.00	18,055.56	213,780.00	58,440.00	21.5%
Communications		5900	12,350.00	12,350.00	2,824.72	12,250.00	100.00	0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			378,538.00	378,538.00	40,779.99	308,402.00	70,136.00	18.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	45,804.00	45,804.00	42,711.00	45,804.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,804.00	45,804.00	42,711.00	45,804.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	139,260.00	139,260.00	0.00	138,915.00	345.00	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			139,260.00	139,260.00	0.00	138,915.00	345.00	0.2%
TOTAL, EXPENDITURES			3,872,000.00	3,880,051.00	800,207.78	3,344,913.00		

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

Resource	Description	2018/19
		Projected Year Totals
5810	Other Restricted Federal	163,247.32
6371	CalWORKs for ROCP or Adult Education	464,897.00
6391	Adult Education Block Grant Program	2,740,182.86
9010	Other Restricted Local	8,343.15
Total, Restricted Balance		<u>3,376,670.33</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	254,817.00	254,817.00	111,252.39	254,817.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,232,471.00	1,232,471.00	699,062.28	1,232,471.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,192,323.00	1,192,323.00	236,638.49	1,352,601.00	160,278.00	13.4%
5) TOTAL, REVENUES			2,679,611.00	2,679,611.00	1,046,953.16	2,839,889.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	860,682.00	860,682.00	207,558.36	860,682.00	0.00	0.0%
2) Classified Salaries		2000-2999	897,313.00	897,313.00	284,506.50	897,313.00	0.00	0.0%
3) Employee Benefits		3000-3999	594,811.00	594,811.00	133,724.33	594,811.00	0.00	0.0%
4) Books and Supplies		4000-4999	56,201.00	61,002.00	19,242.17	61,102.00	(100.00)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	102,399.00	102,399.00	18,772.91	102,399.00	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	77,276.00	77,276.00	0.00	77,276.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,588,682.00	2,593,483.00	663,804.27	2,593,583.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			90,929.00	86,128.00	383,148.89	246,306.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	48,347.00	48,347.00	0.00	48,347.00	0.00	0.0%
b) Transfers Out		7600-7629	148,347.00	148,347.00	0.00	248,347.00	(100,000.00)	-67.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	(100,000.00)	0.00	(200,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,071.00)	(13,872.00)	383,148.89	46,306.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	656,800.32	656,800.32		656,800.32	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)			656,800.32	656,800.32		656,800.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			656,800.32	656,800.32		656,800.32		
2) Ending Balance, June 30 (E + F1e)			647,729.32	642,928.32		703,106.32		
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	647,729.32	642,928.32		703,106.32		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	254,817.00	254,817.00	111,252.39	254,817.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			254,817.00	254,817.00	111,252.39	254,817.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,232,471.00	1,232,471.00	699,062.28	1,232,471.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,232,471.00	1,232,471.00	699,062.28	1,232,471.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(0.12)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	68,535.00	68,535.00	11,921.50	68,535.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,083,328.00	1,083,328.00	224,617.11	1,247,288.00	163,960.00	15.1%
Other Local Revenue								
All Other Local Revenue		8699	40,460.00	40,460.00	100.00	36,778.00	(3,682.00)	-9.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,192,323.00	1,192,323.00	236,638.49	1,352,601.00	160,278.00	13.4%
TOTAL, REVENUES			2,679,611.00	2,679,611.00	1,046,953.16	2,839,889.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	560,304.00	560,304.00	131,489.04	560,304.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	300,378.00	300,378.00	76,069.32	300,378.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			860,682.00	860,682.00	207,558.36	860,682.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	100.00	100.00	0.00	100.00	0.00	0.0%
Classified Support Salaries		2200	81,682.00	81,682.00	30,579.41	81,682.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	69,500.00	69,500.00	22,356.00	69,500.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	108,295.00	108,295.00	33,783.65	108,295.00	0.00	0.0%
Other Classified Salaries		2900	637,736.00	637,736.00	197,787.44	637,736.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			897,313.00	897,313.00	284,506.50	897,313.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	111,985.00	111,985.00	29,157.50	111,985.00	0.00	0.0%
PERS		3201-3202	117,574.00	117,574.00	38,148.90	117,574.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	87,961.00	87,961.00	26,323.97	87,961.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	247,281.00	247,281.00	32,081.98	247,281.00	0.00	0.0%
Unemployment Insurance		3501-3502	870.00	870.00	245.27	870.00	0.00	0.0%
Workers' Compensation		3601-3602	26,370.00	26,370.00	7,391.88	26,370.00	0.00	0.0%
OPEB, Allocated		3701-3702	807.00	807.00	167.34	807.00	0.00	0.0%
OPEB, Active Employees		3751-3752	963.00	963.00	107.49	963.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	100.00	1,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			594,811.00	594,811.00	133,724.33	594,811.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	43,901.00	48,702.00	8,181.25	48,802.00	(100.00)	-0.2%
Noncapitalized Equipment		4400	12,300.00	12,300.00	11,060.92	12,300.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			56,201.00	61,002.00	19,242.17	61,102.00	(100.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,491.00	11,491.00	1,013.02	11,491.00	0.00	0.0%
Dues and Memberships		5300	450.00	450.00	450.00	450.00	0.00	0.0%
Insurance		5400-5450	11,500.00	11,500.00	0.00	11,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,400.00	15,400.00	5,996.92	15,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,900.00	4,900.00	605.16	4,900.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,728.00	23,728.00	926.58	23,728.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,630.00	24,630.00	7,502.30	24,630.00	0.00	0.0%
Communications		5900	10,300.00	10,300.00	2,278.93	10,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			102,399.00	102,399.00	18,772.91	102,399.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	77,276.00	77,276.00	0.00	77,276.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			77,276.00	77,276.00	0.00	77,276.00	0.00	0.0%
TOTAL, EXPENDITURES			2,588,682.00	2,593,483.00	663,804.27	2,593,583.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	48,347.00	48,347.00	0.00	48,347.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			48,347.00	48,347.00	0.00	48,347.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	148,347.00	148,347.00	0.00	248,347.00	(100,000.00)	-67.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			148,347.00	148,347.00	0.00	248,347.00	(100,000.00)	-67.4%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(100,000.00)	(100,000.00)	0.00	(200,000.00)		

Resource	Description	2018/19
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	254,652.97
9010	Other Restricted Local	448,453.35
Total, Restricted Balance		703,106.32

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	4,722,798.00	4,722,798.00	751,520.30	4,909,921.00	187,123.00	4.0%
3) Other State Revenue		8300-8599	362,704.00	362,704.00	55,817.55	362,704.00	0.00	0.0%
4) Other Local Revenue		8600-8799	907,668.00	907,668.00	58,813.97	907,668.00	0.00	0.0%
5) TOTAL, REVENUES			5,993,170.00	5,993,170.00	866,151.82	6,180,293.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,050,564.00	2,050,564.00	502,203.36	2,082,829.00	(32,265.00)	-1.6%
3) Employee Benefits		3000-3999	655,636.00	655,636.00	164,010.27	667,032.00	(11,396.00)	-1.7%
4) Books and Supplies		4000-4999	3,782,799.00	3,782,799.00	543,498.59	3,770,393.00	12,406.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	567,927.00	567,927.00	97,536.38	568,007.00	(80.00)	0.0%
6) Capital Outlay		6000-6999	121,421.00	121,421.00	0.00	121,421.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	146.00	146.00	0.00	146.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	373,766.00	373,766.00	0.00	352,589.00	21,177.00	5.7%
9) TOTAL, EXPENDITURES			7,552,259.00	7,552,259.00	1,307,248.60	7,562,417.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,559,089.00)	(1,559,089.00)	(441,096.78)	(1,382,124.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			110,000.00	110,000.00	0.00	110,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,449,089.00)	(1,449,089.00)	(441,096.78)	(1,272,124.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,297,795.10	6,297,795.10		6,297,795.10	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)			6,297,795.10	6,297,795.10		6,297,795.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,297,795.10	6,297,795.10		6,297,795.10		
2) Ending Balance, June 30 (E + F1e)			4,848,706.10	4,848,706.10		5,025,671.10		
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	4,605,603.18	4,605,603.18		4,782,568.18		
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	243,102.92	243,102.92		243,102.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,722,798.00	4,722,798.00	751,520.30	4,909,921.00	187,123.00	4.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,722,798.00	4,722,798.00	751,520.30	4,909,921.00	187,123.00	4.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	362,704.00	362,704.00	55,817.55	362,704.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			362,704.00	362,704.00	55,817.55	362,704.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	816,464.00	816,464.00	35,139.24	816,464.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	60,613.00	60,613.00	0.24	60,613.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	30,591.00	30,591.00	23,674.49	30,591.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			907,668.00	907,668.00	58,813.97	907,668.00	0.00	0.0%
TOTAL, REVENUES			5,993,170.00	5,993,170.00	866,151.82	6,180,293.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,569,653.00	1,569,653.00	341,050.51	1,598,336.00	(28,683.00)	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	221,258.00	221,258.00	91,028.00	224,840.00	(3,582.00)	-1.6%
Clerical, Technical and Office Salaries		2400	258,493.00	258,493.00	70,124.85	258,493.00	0.00	0.0%
Other Classified Salaries		2900	1,160.00	1,160.00	0.00	1,160.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,050,564.00	2,050,564.00	502,203.36	2,082,829.00	(32,265.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	178,024.00	178,024.00	66,568.04	181,751.00	(3,727.00)	-2.1%
OASDI/Medicare/Alternative		3301-3302	127,434.00	127,434.00	38,112.85	129,785.00	(2,351.00)	-1.8%
Health and Welfare Benefits		3401-3402	306,412.00	306,412.00	50,454.58	311,056.00	(4,644.00)	-1.5%
Unemployment Insurance		3501-3502	1,643.00	1,643.00	248.97	1,662.00	(19.00)	-1.2%
Workers' Compensation		3601-3602	30,758.00	30,758.00	7,533.34	31,242.00	(484.00)	-1.6%
OPEB, Allocated		3701-3702	2,741.00	2,741.00	234.71	2,803.00	(62.00)	-2.3%
OPEB, Active Employees		3751-3752	5,374.00	5,374.00	257.78	5,483.00	(109.00)	-2.0%
Other Employee Benefits		3901-3902	3,250.00	3,250.00	600.00	3,250.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			655,636.00	655,636.00	164,010.27	667,032.00	(11,396.00)	-1.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	425,813.00	425,813.00	93,763.39	417,713.00	8,100.00	1.9%
Noncapitalized Equipment		4400	155,748.00	155,748.00	5,627.36	155,748.00	0.00	0.0%
Food		4700	3,201,238.00	3,201,238.00	444,107.84	3,196,932.00	4,306.00	0.1%
TOTAL, BOOKS AND SUPPLIES			3,782,799.00	3,782,799.00	543,498.59	3,770,393.00	12,406.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,444.00	10,444.00	3,215.03	10,474.00	(30.00)	-0.3%
Dues and Memberships		5300	4,215.00	4,215.00	1,191.75	4,215.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,276.00	35,276.00	8,852.44	35,276.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,206.00	33,206.00	13,688.58	33,206.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,135.00)	(5,135.00)	2,157.92	(5,085.00)	(50.00)	1.0%
Professional/Consulting Services and Operating Expenditures		5800	487,938.00	487,938.00	68,430.66	487,938.00	0.00	0.0%
Communications		5900	1,983.00	1,983.00	0.00	1,983.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			567,927.00	567,927.00	97,536.38	568,007.00	(80.00)	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	121,421.00	121,421.00	0.00	121,421.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			121,421.00	121,421.00	0.00	121,421.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	146.00	146.00	0.00	146.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			146.00	146.00	0.00	146.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	373,766.00	373,766.00	0.00	352,589.00	21,177.00	5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			373,766.00	373,766.00	0.00	352,589.00	21,177.00	5.7%
TOTAL, EXPENDITURES			7,552,259.00	7,552,259.00	1,307,248.60	7,562,417.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			110,000.00	110,000.00	0.00	110,000.00		

Resource	Description	2018/19 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,471,582.69
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	310,985.49
Total, Restricted Balance		<u>4,782,568.18</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	150,500.00	150,500.00	630.01	150,500.00	0.00	0.0%
5) TOTAL, REVENUES			150,500.00	150,500.00	630.01	150,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	385,155.00	385,155.00	114,934.78	385,155.00	0.00	0.0%
3) Employee Benefits		3000-3999	170,805.00	170,805.00	42,840.36	170,805.00	0.00	0.0%
4) Books and Supplies		4000-4999	135,467.00	135,467.00	587,898.15	1,033,209.00	(897,742.00)	-662.7%
5) Services and Other Operating Expenditures		5000-5999	742,212.00	742,212.00	452,179.16	957,441.00	(215,229.00)	-29.0%
6) Capital Outlay		6000-6999	22,730,761.00	22,730,761.00	4,139,877.50	21,609,157.00	1,121,604.00	4.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	402,568.00	402,568.00	0.00	417,644.00	(15,076.00)	-3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,566,968.00	24,566,968.00	5,337,729.95	24,573,411.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,416,468.00)	(24,416,468.00)	(5,337,099.94)	(24,422,911.00)		
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	12,000,000.00	12,000,000.00	13,808,225.00	12,000,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,000,000.00	12,000,000.00	13,808,225.00	12,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,416,468.00)	(12,416,468.00)	8,471,125.06	(12,422,911.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,902,654.48	16,902,654.48		16,902,654.48	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)			16,902,654.48	16,902,654.48		16,902,654.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,902,654.48	16,902,654.48		16,902,654.48		
2) Ending Balance, June 30 (E + F1e)			4,486,186.48	4,486,186.48		4,479,743.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,486,186.48	4,486,186.48		4,479,743.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	0.01	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	500.00	500.00	630.00	500.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,500.00	150,500.00	630.01	150,500.00	0.00	0.0%
TOTAL, REVENUES			150,500.00	150,500.00	630.01	150,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	128,544.00	128,544.00	31,870.40	128,544.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	178,276.00	178,276.00	56,953.58	178,276.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	78,335.00	78,335.00	26,110.80	78,335.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			385,155.00	385,155.00	114,934.78	385,155.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	59,818.00	59,818.00	19,706.93	59,818.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	29,464.00	29,464.00	8,763.77	29,464.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	75,036.00	75,036.00	12,465.24	75,036.00	0.00	0.0%
Unemployment Insurance		3501-3502	192.00	192.00	57.27	192.00	0.00	0.0%
Workers' Compensation		3601-3602	5,777.00	5,777.00	1,724.06	5,777.00	0.00	0.0%
OPEB, Allocated		3701-3702	270.00	270.00	77.92	270.00	0.00	0.0%
OPEB, Active Employees		3751-3752	248.00	248.00	45.17	248.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			170,805.00	170,805.00	42,840.36	170,805.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	116,467.00	116,467.00	429,514.89	553,854.00	(437,387.00)	-375.5%
Noncapitalized Equipment		4400	19,000.00	19,000.00	158,383.26	479,355.00	(460,355.00)	-2422.9%
TOTAL, BOOKS AND SUPPLIES			135,467.00	135,467.00	587,898.15	1,033,209.00	(897,742.00)	-662.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,700.00	29,700.00	13,120.92	17,123.00	12,577.00	42.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	712,512.00	712,512.00	439,058.24	940,318.00	(227,806.00)	-32.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			742,212.00	742,212.00	452,179.16	957,441.00	(215,229.00)	-29.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	11,000,000.00	11,000,000.00	0.00	11,000,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,580,761.00	11,580,761.00	3,929,122.90	10,167,702.00	1,413,059.00	12.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	150,000.00	150,000.00	210,754.60	441,455.00	(291,455.00)	-194.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,730,761.00	22,730,761.00	4,139,877.50	21,609,157.00	1,121,604.00	4.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	25,639.00	25,639.00	0.00	21,869.00	3,770.00	14.7%
Other Debt Service - Principal		7439	376,929.00	376,929.00	0.00	395,775.00	(18,846.00)	-5.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			402,568.00	402,568.00	0.00	417,644.00	(15,076.00)	-3.7%
TOTAL, EXPENDITURES			24,566,968.00	24,566,968.00	5,337,729.95	24,573,411.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	12,000,000.00	12,000,000.00	13,808,225.00	12,000,000.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			12,000,000.00	12,000,000.00	13,808,225.00	12,000,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,000,000.00	12,000,000.00	13,808,225.00	12,000,000.00		

Resource	Description	2018/19 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,100.00	100,100.00	122,931.72	100,100.00	0.00	0.0%
5) TOTAL, REVENUES			100,100.00	100,100.00	122,931.72	100,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
3) Employee Benefits		3000-3999	401.00	401.00	0.00	401.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	54,116.24	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	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			401,901.00	401,901.00	54,116.24	401,901.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(301,801.00)	(301,801.00)	68,815.48	(301,801.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(301,801.00)	(301,801.00)	68,815.48	(301,801.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,143,475.26	1,143,475.26		1,143,475.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,143,475.26	1,143,475.26		1,143,475.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,143,475.26	1,143,475.26		1,143,475.26		
2) Ending Balance, June 30 (E + F1e)			841,674.26	841,674.26		841,674.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	841,674.26	841,674.26		841,674.26		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.00	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	100,000.00	100,000.00	122,931.72	100,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,100.00	100,100.00	122,931.72	100,100.00	0.00	0.0%
TOTAL, REVENUES			100,100.00	100,100.00	122,931.72	100,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	170.00	170.00	0.00	170.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	113.00	113.00	0.00	113.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	52.00	52.00	0.00	52.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	1.00	0.00	1.00	0.00	0.0%
Workers' Compensation		3601-3602	23.00	23.00	0.00	23.00	0.00	0.0%
OPEB, Allocated		3701-3702	5.00	5.00	0.00	5.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6.00	6.00	0.00	6.00	0.00	0.0%
Other Employee Benefits		3901-3902	31.00	31.00	0.00	31.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			401.00	401.00	0.00	401.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	42,585.89	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	11,530.35	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	54,116.24	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			401,901.00	401,901.00	54,116.24	401,901.00		

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

Resource	Description	2018/19 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,100.00	100,100.00	122,931.72	100,100.00	0.00	0.0%
5) TOTAL, REVENUES			100,100.00	100,100.00	122,931.72	100,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
3) Employee Benefits		3000-3999	401.00	401.00	0.00	401.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	54,116.24	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	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			401,901.00	401,901.00	54,116.24	401,901.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(301,801.00)	(301,801.00)	68,815.48	(301,801.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(301,801.00)	(301,801.00)	68,815.48	(301,801.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,143,475.26	1,143,475.26		1,143,475.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,143,475.26	1,143,475.26		1,143,475.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,143,475.26	1,143,475.26		1,143,475.26		
2) Ending Balance, June 30 (E + F1e)			841,674.26	841,674.26		841,674.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	841,674.26	841,674.26		841,674.26		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.00	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	100,000.00	100,000.00	122,931.72	100,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,100.00	100,100.00	122,931.72	100,100.00	0.00	0.0%
TOTAL, REVENUES			100,100.00	100,100.00	122,931.72	100,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	170.00	170.00	0.00	170.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	113.00	113.00	0.00	113.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	52.00	52.00	0.00	52.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	1.00	0.00	1.00	0.00	0.0%
Workers' Compensation		3601-3602	23.00	23.00	0.00	23.00	0.00	0.0%
OPEB, Allocated		3701-3702	5.00	5.00	0.00	5.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6.00	6.00	0.00	6.00	0.00	0.0%
Other Employee Benefits		3901-3902	31.00	31.00	0.00	31.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			401.00	401.00	0.00	401.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	42,585.89	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	11,530.35	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	54,116.24	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			401,901.00	401,901.00	54,116.24	401,901.00		

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

Resource	Description	2018/19 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			700,000.00	700,000.00	0.00	700,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			700,000.00	700,000.00	0.00	700,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,545,887.82	1,545,887.82		1,545,887.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,545,887.82	1,545,887.82		1,545,887.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,545,887.82	1,545,887.82		1,545,887.82		
2) Ending Balance, June 30 (E + F1e)			2,245,887.82	2,245,887.82		2,245,887.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,245,887.82	2,245,887.82		2,245,887.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			700,000.00	700,000.00	0.00	700,000.00		

Resource	Description	2018/19 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,941,107.00	17,941,107.00	693,457.58	17,592,542.00	(348,565.00)	-1.9%
5) TOTAL, REVENUES			17,941,107.00	17,941,107.00	693,457.58	17,592,542.00		
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	17,936,038.00	17,936,038.00	2,503,849.06	17,251,129.00	684,909.00	3.8%
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			17,936,038.00	17,936,038.00	2,503,849.06	17,251,129.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,069.00	5,069.00	(1,810,391.48)	341,413.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,069.00	5,069.00	(1,810,391.48)	341,413.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,407,293.06	1,407,293.06		1,407,293.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,407,293.06	1,407,293.06		1,407,293.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,407,293.06	1,407,293.06		1,407,293.06		
2) Ending Net Position, June 30 (E + F1e)			1,412,362.06	1,412,362.06		1,748,706.06		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,412,362.06	1,412,362.06		1,748,706.06		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	41,100.00	41,100.00	0.00	43,100.00	2,000.00	4.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	17,900,007.00	17,900,007.00	691,580.92	17,469,442.00	(430,565.00)	-2.4%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,876.66	80,000.00	80,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,941,107.00	17,941,107.00	693,457.58	17,592,542.00	(348,565.00)	-1.9%
TOTAL, REVENUES			17,941,107.00	17,941,107.00	693,457.58	17,592,542.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	17,935,563.00	17,935,563.00	2,503,849.06	17,249,154.00	686,409.00	3.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	475.00	475.00	0.00	1,975.00	(1,500.00)	-315.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,936,038.00	17,936,038.00	2,503,849.06	17,251,129.00	684,909.00	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			17,936,038.00	17,936,038.00	2,503,849.06	17,251,129.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19 Projected Year Totals
Total, Restricted Net Position		0.00

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)	11,398.19	11,398.19	11,279.30	11,428.30	30.11	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,398.19	11,398.19	11,279.30	11,428.30	30.11	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	46.84	46.84	47.28	47.28	0.44	1%
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)	46.84	46.84	47.28	47.28	0.44	1%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,445.03	11,445.03	11,326.58	11,475.58	30.55	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			38,763,293.42	35,318,903.48	32,747,462.81	36,424,741.47	35,290,291.83	30,952,485.40	33,970,248.82	33,823,934.53
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,024,299.00	4,024,299.00	11,566,257.00	7,243,739.00	7,243,739.00	11,566,257.00	7,243,739.00	7,243,739.00
Property Taxes	8020-8079		424,657.02	352,821.86	40,948.98	0.00	382,129.87	4,756,758.20	1,691,290.59	1,866,402.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		211,943.82	143,909.73	229,090.37	868,983.14	(4,224.72)	912,946.02	(12,824.96)	546,134.71
Other State Revenue	8300-8599		2,832,622.00	(2,071,529.00)	1,133,179.25	3,683,247.50	(2,042,896.00)	646,716.00	2,155,608.93	1,005,144.00
Other Local Revenue	8600-8799		5,921.18	40,566.88	33,899.15	96,096.17	166,596.67	(2,458.58)	400,000.40	103,438.25
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,499,443.02	2,490,068.47	13,003,374.75	11,892,065.81	5,745,344.82	17,880,218.64	11,477,813.96	10,764,857.96
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		21,516.46	631,028.16	5,653,130.85	5,836,616.16	5,773,249.83	5,773,249.83	5,773,249.83	5,773,249.83
Classified Salaries	2000-2999		788,699.46	1,379,712.82	1,813,069.40	1,829,547.10	1,829,547.10	1,829,547.10	1,829,547.10	1,829,547.10
Employee Benefits	3000-3999		216,290.44	469,196.95	1,963,700.35	3,094,952.83	3,094,952.83	3,094,952.83	3,094,952.83	3,094,952.83
Books and Supplies	4000-4999		48,478.12	683,680.16	580,143.81	591,651.15	327,717.35	341,541.25	498,380.90	352,490.47
Services	5000-5999		403,769.96	418,527.60	26,247.81	1,839,118.33	158,299.50	2,112,056.44	1,584,165.46	567,720.28
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	19,500.03	22,541.57	93,920.77	0.00	193,367.22	34,298.80	48,436.73
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,478,754.44	3,601,645.72	10,058,833.79	13,285,806.34	11,183,766.61	13,344,714.67	12,814,594.92	11,666,397.24
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	4,815,811.95	77,447.27	799,377.35	166,394.80	34,501.06	169,426.04	53,419.00	680,452.70	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		4,815,811.95	77,447.27	799,377.35	166,394.80	34,501.06	169,426.04	53,419.00	680,452.70	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(15,461,940.48)	9,542,525.79	2,259,240.77	(566,342.90)	(224,789.83)	(931,189.32)	1,571,159.55	(510,013.97)	435,416.26
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(15,461,940.48)	9,542,525.79	2,259,240.77	(566,342.90)	(224,789.83)	(931,189.32)	1,571,159.55	(510,013.97)	435,416.26
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		20,277,752.43	(9,465,078.52)	(1,459,863.42)	732,737.70	259,290.89	1,100,615.36	(1,517,740.55)	1,190,466.67	(435,416.26)
E. NET INCREASE/DECREASE (B - C + D)			(3,444,389.94)	(2,571,440.67)	3,677,278.66	(1,134,449.64)	(4,337,806.43)	3,017,763.42	(146,314.29)	(1,336,955.54)
F. ENDING CASH (A + E)			35,318,903.48	32,747,462.81	36,424,741.47	35,290,291.83	30,952,485.40	33,970,248.82	33,823,934.53	32,486,978.99
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		32,486,978.99	33,589,586.67	33,256,350.14	37,018,000.35				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,566,257.00	7,243,739.00	7,243,739.00	11,566,257.00	1,803,514.00		99,579,574.00	99,579,574.00
Property Taxes	8020-8079	63,065.00	3,289,139.83	6,054,542.05	538,118.60	0.00		19,459,874.00	19,459,874.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	(96,129.61)	376,435.20	436,800.53	4,066,339.56	(368,051.79)		7,311,352.00	7,311,352.00
Other State Revenue	8300-8599	672,075.00	1,333,299.40	690,482.00	8,987,183.92	0.00		19,025,133.00	19,025,133.00
Other Local Revenue	8600-8799	323.21	128,709.50	0.00	4,498,126.52	110,454.65		5,581,674.00	5,581,674.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	200,000.00	0.00		200,000.00	200,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		12,205,590.60	12,371,322.93	14,425,563.58	29,856,025.60	1,545,916.86	0.00	151,157,607.00	151,157,607.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,773,249.83	5,773,249.83	5,773,249.83	11,546,499.66	1,914,634.90		66,016,175.00	66,016,175.00
Classified Salaries	2000-2999	1,829,547.10	1,829,547.10	1,829,547.10	1,829,547.10	658,131.42		21,105,537.00	21,105,537.00
Employee Benefits	3000-3999	3,094,952.83	3,094,952.83	3,094,952.83	9,534,962.62	(412,681.00)		36,531,092.00	36,531,092.00
Books and Supplies	4000-4999	331,404.46	239,590.49	422,218.31	2,520,716.53	0.00		6,938,013.00	6,938,013.00
Services	5000-5999	58,603.54	1,531,875.80	(35,580.86)	8,444,518.44	(539,389.30)		16,569,933.00	16,569,933.00
Capital Outlay	6000-6599	0.00	0.00	0.00	77,177.00	0.00		77,177.00	77,177.00
Other Outgo	7000-7499	51,767.10	259,053.48	222,214.86	5,168,917.47	(360,567.03)		5,753,451.00	5,753,451.00
Interfund Transfers Out	7600-7629				810,000.00	0.00		810,000.00	810,000.00
All Other Financing Uses	7630-7699				0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		11,139,524.86	12,728,269.53	11,306,602.07	39,932,338.82	1,260,128.99	0.00	153,801,378.00	153,801,378.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(23,569.16)	(49,618.39)	136,196.57	(1,668,077.08)	136,074.54		512,024.70	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(23,569.16)	(49,618.39)	136,196.57	(1,668,077.08)	136,074.54	0.00	512,024.70	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(60,111.10)	(73,328.46)	(506,492.13)	(16,699,638.11)	(2,067,879.40)		(7,831,442.85)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(60,111.10)	(73,328.46)	(506,492.13)	(16,699,638.11)	(2,067,879.40)	0.00	(7,831,442.85)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		36,541.94	23,710.07	642,688.70	15,031,561.03	2,203,953.94	0.00	8,343,467.55	
E. NET INCREASE/DECREASE (B - C + D)		1,102,607.68	(333,236.53)	3,761,650.21	4,955,247.81	2,489,741.81	0.00	5,699,696.55	(2,643,771.00)
F. ENDING CASH (A + E)		33,589,586.67	33,256,350.14	37,018,000.35	41,973,248.16				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								44,462,989.97	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			41,973,248.16	37,957,669.74	35,152,009.92	39,080,438.17	33,080,286.58	31,812,738.98	34,942,749.09	30,797,519.53
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,016,654.00	4,016,654.00	11,552,496.00	7,229,978.00	7,229,978.00	11,552,496.00	7,229,978.00	7,229,978.00
Property Taxes	8020-8079		424,657.02	352,821.86	40,948.98	0.00	382,129.87	4,756,758.20	1,691,290.59	1,866,402.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		46,177.12	26,607.18	421,117.95	79,971.00	(14,815.04)	912,946.02	(12,824.96)	546,134.71
Other State Revenue	8300-8599		2,832,622.00	(1,969,063.00)	1,509,491.89	453,750.00	1,197,611.00	474,321.00	1,124,482.93	1,005,144.00
Other Local Revenue	8600-8799		30,717.55	23,311.61	71,935.12	36,154.13	66,519.39	139,876.72	496,325.18	103,438.25
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,350,827.69	2,450,331.65	13,595,989.94	7,799,853.13	8,861,423.22	17,836,397.94	10,529,251.74	10,751,096.96
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		59,022.85	571,609.48	5,634,971.69	5,645,201.00	5,645,201.00	5,645,201.00	5,645,201.00	5,645,201.00
Classified Salaries	2000-2999		744,967.17	1,320,931.09	1,718,732.66	1,825,266.00	1,825,266.00	1,825,266.00	1,825,266.00	1,825,266.00
Employee Benefits	3000-3999		188,994.89	455,177.94	1,391,581.18	3,227,878.00	3,227,878.00	3,227,878.00	3,227,878.00	3,227,878.00
Books and Supplies	4000-4999		19,056.21	400,623.16	446,822.04	460,199.40	327,717.35	341,541.25	498,380.90	352,490.47
Services	5000-5999		89,227.90	500,773.09	406,291.56	1,879,983.70	158,299.50	2,112,056.44	1,584,165.46	567,720.28
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	4,258.98	39,389.28	246,398.24	0.00	0.00	34,298.80	48,436.73
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,101,269.02	3,253,373.74	9,637,788.41	13,284,926.34	11,184,361.85	13,151,942.69	12,815,190.16	11,666,992.48
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	4,303,787.25	106,513.20	88,731.12	83,945.28	34,501.06	169,426.04	53,419.00	680,452.70	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		4,303,787.25	106,513.20	88,731.12	83,945.28	34,501.06	169,426.04	53,419.00	680,452.70	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(23,293,383.33)	10,371,650.29	2,091,348.85	113,718.56	549,579.44	(885,964.99)	1,607,864.14	2,539,743.84	1,240,563.59
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(23,293,383.33)	10,371,650.29	2,091,348.85	113,718.56	549,579.44	(885,964.99)	1,607,864.14	2,539,743.84	1,240,563.59
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		27,597,170.58	(10,265,137.09)	(2,002,617.73)	(29,773.28)	(515,078.38)	1,055,391.03	(1,554,445.14)	(1,859,291.14)	(1,240,563.59)
E. NET INCREASE/DECREASE (B - C + D)			(4,015,578.42)	(2,805,659.82)	3,928,428.25	(6,000,151.59)	(1,267,547.60)	3,130,010.11	(4,145,229.56)	(2,156,459.11)
F. ENDING CASH (A + E)			37,957,669.74	35,152,009.92	39,080,438.17	33,080,286.58	31,812,738.98	34,942,749.09	30,797,519.53	28,641,060.42
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		28,641,060.42	29,945,960.86	29,488,030.09	33,167,741.06				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,552,496.00	7,229,978.00	7,229,978.00	11,552,498.00	3,579,143.00		101,202,305.00	101,202,305.00
Property Taxes	8020-8079	63,065.00	3,289,139.83	6,054,542.05	538,118.60			19,459,874.00	19,459,874.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	(64,138.61)	376,435.20	436,800.53	3,672,185.90	118,518.00		6,545,115.00	6,545,115.00
Other State Revenue	8300-8599	856,733.00	1,222,962.40	622,899.00	7,366,325.78			16,697,280.00	16,697,280.00
Other Local Revenue	8600-8799	323.21	128,708.50	0.00	4,335,100.44	149,263.90		5,581,674.00	5,581,674.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	200,000.00			200,000.00	200,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		12,408,478.60	12,247,223.93	14,344,219.58	27,664,228.72	3,846,924.90	0.00	149,686,248.00	149,686,248.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,645,201.00	5,645,201.00	5,645,201.00	11,290,402.00	210,626.98		62,928,241.00	62,928,241.00
Classified Salaries	2000-2999	1,825,266.00	1,825,266.00	1,825,266.00	1,825,266.00	819,397.08		21,031,422.00	21,031,422.00
Employee Benefits	3000-3999	3,227,878.00	3,227,878.00	3,227,878.00	9,744,525.25	2,026,042.74		39,629,346.00	39,629,346.00
Books and Supplies	4000-4999	331,404.46	239,590.49	422,218.31	3,764,508.96			7,604,553.00	7,604,553.00
Services	5000-5999	58,603.54	1,531,875.80	(35,580.86)	7,352,506.55	(211,582.96)		15,994,340.00	15,994,340.00
Capital Outlay	6000-6599	0.00	0.00	0.00	77,177.00			77,177.00	77,177.00
Other Outgo	7000-7499	51,767.10	259,053.48	222,214.86	5,283,255.56	(360,567.03)		5,828,506.00	5,828,506.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	810,000.00			810,000.00	810,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		11,140,120.10	12,728,864.77	11,307,197.31	40,147,641.32	2,483,916.81	0.00	153,903,585.00	153,903,585.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(23,569.16)	(49,618.39)	136,196.57	1,027,371.28	(1,663,000.62)		644,368.08	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(23,569.16)	(49,618.39)	136,196.57	1,027,371.28	(1,663,000.62)	0.00	644,368.08	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(60,111.10)	(73,328.46)	(506,492.13)	(2,349,061.02)	(2,000,000.00)		12,639,511.01	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(60,111.10)	(73,328.46)	(506,492.13)	(2,349,061.02)	(2,000,000.00)	0.00	12,639,511.01	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		36,541.94	23,710.07	642,688.70	3,376,432.30	336,999.38	0.00	(11,995,142.93)	
E. NET INCREASE/DECREASE (B - C + D)		1,304,900.44	(457,930.77)	3,679,710.97	(9,106,980.30)	1,700,007.47	0.00	(16,212,479.93)	(4,217,337.00)
F. ENDING CASH (A + E)		29,945,960.86	29,488,030.09	33,167,741.06	24,060,760.76				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								25,760,768.23	

First Interim
Special Education Maintenance of Effort
2018-19 Projected Expenditures vs. 2017-18 Actual Expenditures Comparison
2018-19 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,651
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	369,746.00	163,219.00	239,736.00	186,759.00	1,007,365.00	2,976,167.00	6,109,202.00		11,052,194.00
2000-2999	Classified Salaries	280,438.00	179,808.00	0.00	15,116.00	225,887.00	1,956,122.00	3,154,452.00		5,811,823.00
3000-3999	Employee Benefits	254,997.00	150,591.00	89,797.00	69,844.00	419,098.00	2,080,616.00	3,342,368.00		6,407,311.00
4000-4999	Books and Supplies	6,767.00	25,300.00	0.00	2,854.00	5,501.00	30,229.00	83,516.00		154,167.00
5000-5999	Services and Other Operating Expenditures	127,098.00	224,979.00	4,421.00	4,856.00	1,080.00	2,892,614.00	184,120.00		3,439,168.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,039,046.00	743,897.00	333,954.00	279,429.00	1,658,931.00	9,935,748.00	12,873,658.00	0.00	26,864,663.00
7310	Transfers of Indirect Costs	24,394.00	0.00	0.00	0.00	28.00	0.00	24,799.00		49,221.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	24,394.00	0.00	0.00	0.00	28.00	0.00	24,799.00	0.00	49,221.00
	TOTAL COSTS	1,063,440.00	743,897.00	333,954.00	279,429.00	1,658,959.00	9,935,748.00	12,898,457.00	0.00	26,913,884.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	369,746.00	155,058.00	239,736.00	186,759.00	858,885.00	2,912,293.00	6,107,242.00		10,829,719.00
2000-2999	Classified Salaries	280,438.00	170,818.00	0.00	15,116.00	86,451.00	1,775,147.00	1,163,769.00		3,491,739.00
3000-3999	Employee Benefits	254,997.00	143,360.00	89,797.00	69,844.00	336,725.00	1,975,334.00	2,773,074.00		5,643,131.00
4000-4999	Books and Supplies	6,767.00	24,300.00	0.00	2,854.00	5,501.00	30,229.00	83,499.00		153,150.00
5000-5999	Services and Other Operating Expenditures	127,098.00	192,156.00	4,421.00	4,856.00	495.00	2,892,614.00	155,822.00		3,377,462.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,039,046.00	685,692.00	333,954.00	279,429.00	1,288,057.00	9,585,617.00	10,283,406.00	0.00	23,495,201.00
7310	Transfers of Indirect Costs	10,235.00	0.00	0.00	0.00	0.00	0.00	24,799.00		35,034.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	10,235.00	0.00	0.00	0.00	0.00	0.00	24,799.00	0.00	35,034.00
	TOTAL BEFORE OBJECT 8980	1,049,281.00	685,692.00	333,954.00	279,429.00	1,288,057.00	9,585,617.00	10,308,205.00	0.00	23,530,235.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									548,840.00
	TOTAL COSTS									24,079,075.00

First Interim
Special Education Maintenance of Effort
2018-19 Projected Expenditures vs. 2017-18 Actual Expenditures Comparison
2018-19 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	300,395.00	228,000.00		528,395.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	218,789.00	72,000.00		290,789.00
4000-4999	Books and Supplies	0.00	0.00	0.00	1.00	1.00	4,763.00	0.00		4,765.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	938,149.00	0.00		938,149.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	1.00	1.00	1,462,096.00	300,000.00	0.00	1,762,098.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	1.00	1.00	1,462,096.00	300,000.00	0.00	1,762,098.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									548,840.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									13,485,580.00
	TOTAL COSTS									15,796,518.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
	UNDUPLICATED PUPIL COUNT										1,651	
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)												
1000-1999	Certificated Salaries		120,660.77	219,111.42	354,208.67	189,802.61	1,033,612.16	3,329,992.25	6,350,715.26		11,598,103.14	
2000-2999	Classified Salaries		251,781.07	174,293.00	0.00	13,022.58	259,776.24	2,084,932.85	2,804,256.67		5,588,062.41	
3000-3999	Employee Benefits		158,903.45	158,975.56	134,617.22	78,476.16	485,771.16	2,242,634.68	3,396,308.19		6,655,686.42	
4000-4999	Books and Supplies		10,322.22	79,468.07	0.00	5,538.08	2,613.91	55,612.67	62,741.44		216,296.39	
5000-5999	Services and Other Operating Expenditures		150,184.24	173,765.50	3,770.00	1,372.39	5,429.85	2,858,393.06	149,437.77		3,342,352.81	
6000-6999	Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs		691,851.75	805,613.55	492,595.89	288,211.82	1,787,203.32	10,571,565.51	12,763,459.33	0.00	27,400,501.17	
7310	Transfers of Indirect Costs		81,216.14	0.00	0.00	0.00	82.38	0.00	76,129.07		157,427.59	
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations (non-add)		2,714,664.70								2,714,664.70	
	Total Indirect Costs		81,216.14	0.00	0.00	0.00	82.38	0.00	76,129.07	0.00	157,427.59	
	TOTAL COSTS		773,067.89	805,613.55	492,595.89	288,211.82	1,787,285.70	10,571,565.51	12,839,588.40	0.00	27,557,928.76	
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)												
1000-1999	Certificated Salaries		0.00	18,409.09	0.00	0.00	219,982.69	94,070.72	1,960.00		334,422.50	
2000-2999	Classified Salaries		911.70	8,714.65	0.00	0.00	144,427.66	196,601.46	1,828,118.07		2,178,773.54	
3000-3999	Employee Benefits		401.89	9,927.21	0.00	0.00	102,246.08	119,871.05	480,985.59		713,431.82	
4000-4999	Books and Supplies		0.00	53.70	0.00	0.00	0.00	0.00	17.02		70.72	
5000-5999	Services and Other Operating Expenditures		0.00	6,280.00	0.00	0.00	1,175.97	94,894.00	13,252.75		115,602.72	
6000-6999	Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs		1,313.59	43,384.65	0.00	0.00	467,832.40	505,437.23	2,324,333.43	0.00	3,342,301.30	
7310	Transfers of Indirect Costs		35,287.00	0.00	0.00	0.00	82.38	0.00	0.00		35,369.38	
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs		35,287.00	0.00	0.00	0.00	82.38	0.00	0.00	0.00	35,369.38	
	TOTAL BEFORE OBJECT 8980		36,600.59	43,384.65	0.00	0.00	467,914.78	505,437.23	2,324,333.43	0.00	3,377,670.68	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)											337,152.58
	TOTAL COSTS											3,040,518.10

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	120,660.77	200,702.33	354,208.67	189,802.61	813,629.47	3,235,921.53	6,348,755.26		11,263,680.64
2000-2999	Classified Salaries	250,869.37	165,578.35	0.00	13,022.58	115,348.58	1,888,331.39	976,138.60		3,409,288.87
3000-3999	Employee Benefits	158,501.56	149,048.35	134,617.22	78,476.16	383,525.08	2,122,763.63	2,915,322.60		5,942,254.60
4000-4999	Books and Supplies	10,322.22	79,414.37	0.00	5,538.08	2,613.91	55,612.67	62,724.42		216,225.67
5000-5999	Services and Other Operating Expenditures	150,184.24	167,485.50	3,770.00	1,372.39	4,253.88	2,763,499.06	136,185.02		3,226,750.09
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	690,538.16	762,228.90	492,595.89	288,211.82	1,319,370.92	10,066,128.28	10,439,125.90	0.00	24,058,199.87
7310	Transfers of Indirect Costs	45,929.14	0.00	0.00	0.00	0.00	0.00	76,129.07		122,058.21
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,714,664.70								2,714,664.70
	Total Indirect Costs	45,929.14	0.00	0.00	0.00	0.00	0.00	76,129.07	0.00	122,058.21
	TOTAL BEFORE OBJECT 8980	736,467.30	762,228.90	492,595.89	288,211.82	1,319,370.92	10,066,128.28	10,515,254.97	0.00	24,180,258.08
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									337,152.58
	TOTAL COSTS									24,517,410.66
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	257,051.68	0.00		257,051.68
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	134,972.52	0.00		134,972.52
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,705.79	0.00		4,705.79
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	134.00	949,739.35	0.00		949,873.35
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	134.00	1,346,469.34	0.00	0.00	1,346,603.34
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	134.00	1,346,469.34	0.00	0.00	1,346,603.34
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									337,152.58
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									14,053,858.09
	TOTAL COSTS									15,737,614.01

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: East San Gabriel Valley (DX)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<hr/>	<hr/>	<hr/>
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Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: East San Gabriel Valley (DX)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

 (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

 (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: East San Gabriel Valley (DX)

SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	26,913,884.00		
b. Less: Expenditures paid from federal sources	2,834,809.00		
c. Expenditures paid from state and local sources	24,079,075.00	27,232,075.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		27,232,075.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	24,079,075.00	27,232,075.36	(3,153,000.36)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	26,913,884.00		
b. Less: Expenditures paid from federal sources	2,834,809.00		
c. Expenditures paid from state and local sources	24,079,075.00	27,232,075.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		27,232,075.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	24,079,075.00	27,232,075.36	(3,153,000.36)
d. Special education unduplicated pupil count	1,651.00	1,651.00	
e. Per capita state and local expenditures (A2c/A2d)	14,584.54	16,494.29	(1,909.75)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: East San Gabriel Valley (DX)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2018-19	Comparison Year 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	15,796,518.00	15,737,614.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,737,614.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	15,796,518.00	15,737,614.01	58,903.99

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	15,796,518.00	15,737,614.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,737,614.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	15,796,518.00	15,737,614.01	58,903.99
b. Special education unduplicated pupil count	1,651	1,651	
c. Per capita local expenditures (B2a/B2b)	9,567.85	9,532.17	35.68

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Jimmy Escobar
Contact Name

626-974-7000 Extension 800016
Telephone Number

Director, Fiscal Services
Title

jescobar@c-vusd.org
E-mail Address

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	119,039,448.00	1.36%	120,662,179.00	1.96%	123,021,205.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,402,634.00	-48.66%	2,260,318.00	-0.30%	2,253,481.00
4. Other Local Revenues	8600-8799	1,163,023.00	0.00%	1,163,023.00	0.00%	1,163,023.00
5. Other Financing Sources						
a. Transfers In	8900-8929	200,000.00	0.00%	200,000.00	0.00%	200,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(17,192,486.00)	8.01%	(18,570,220.00)	4.98%	(19,495,370.00)
6. Total (Sum lines A1 thru A5c)		107,612,619.00	-1.76%	105,715,300.00	1.35%	107,142,339.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				53,421,891.00		51,075,774.00
b. Step & Column Adjustment				779,745.00		741,146.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,125,862.00)		(456,066.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,421,891.00	-4.39%	51,075,774.00	0.56%	51,360,854.00
2. Classified Salaries						
a. Base Salaries				13,982,198.00		14,047,574.00
b. Step & Column Adjustment				240,896.00		239,969.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(175,520.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,982,198.00	0.47%	14,047,574.00	1.71%	14,287,543.00
3. Employee Benefits	3000-3999	24,625,372.00	9.70%	27,014,483.00	7.57%	29,058,693.00
4. Books and Supplies	4000-4999	4,385,540.00	17.86%	5,169,010.00	12.00%	5,789,101.00
5. Services and Other Operating Expenditures	5000-5999	12,444,414.00	-4.66%	11,864,779.00	2.29%	12,136,103.00
6. Capital Outlay	6000-6999	77,177.00	0.00%	77,177.00	0.00%	77,177.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,016,711.00	3.72%	2,091,766.00	3.67%	2,168,465.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(959,661.00)	0.00%	(959,661.00)	0.00%	(959,661.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	110,000.00	0.00%	110,000.00	0.00%	110,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		110,103,642.00	0.35%	110,490,902.00	3.20%	114,028,275.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,491,023.00)		(4,775,602.00)		(6,885,936.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		23,230,295.11		20,739,272.11		15,963,670.11
2. Ending Fund Balance (Sum lines C and D1)		20,739,272.11		15,963,670.11		9,077,734.11
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,227,940.00		583,572.00		85,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	787,184.00		787,184.00		787,184.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,614,042.00		4,617,108.00		4,742,258.00
2. Unassigned/Unappropriated	9790	14,110,106.11		9,975,806.11		3,463,292.11
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		20,739,272.11		15,963,670.11		9,077,734.11

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,614,042.00		4,617,108.00		4,742,258.00
c. Unassigned/Unappropriated	9790	14,110,106.11		9,975,806.11		3,463,292.11
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		18,724,148.11		14,592,914.11		8,205,550.11
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2019-2020 B1d: Decrease in 3 certificated FTEs due to estimated decline in enrollment. Decrease in 14 certificated FTEs due to staff ratio realignment. In addition, other planned potential savings including an additional decrease of 10 certificated FTEs.						
2020-2021 B1d: Decrease in 3 certificated FTEs due to estimated decline in enrollment. Additional, other planned potential savings including an additional decrease of 1 certificated FTEs.						
2019-2020 C1d: Planned potential savings including decrease in 2 classified FTEs.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	7,311,352.00	-10.48%	6,545,115.00	0.00%	6,545,115.00
3. Other State Revenues	8300-8599	14,622,499.00	-1.27%	14,436,962.00	-0.04%	14,431,556.00
4. Other Local Revenues	8600-8799	4,418,651.00	0.00%	4,418,651.00	0.00%	4,418,651.00
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	17,192,486.00	8.01%	18,570,220.00	4.98%	19,495,370.00
6. Total (Sum lines A1 thru A5c)		43,544,988.00	0.98%	43,970,948.00	2.09%	44,890,692.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,594,284.00		11,852,467.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(741,817.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,594,284.00	-5.89%	11,852,467.00	0.00%	11,852,467.00
2. Classified Salaries						
a. Base Salaries				7,123,339.00		6,983,848.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(139,491.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,123,339.00	-1.96%	6,983,848.00	0.00%	6,983,848.00
3. Employee Benefits	3000-3999	11,905,720.00	5.96%	12,614,863.00	5.00%	13,245,423.00
4. Books and Supplies	4000-4999	2,552,473.00	-4.58%	2,435,543.00	0.00%	2,435,543.00
5. Services and Other Operating Expenditures	5000-5999	4,125,519.00	0.10%	4,129,561.00	0.09%	4,133,291.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,305,520.00	0.00%	4,305,520.00	0.00%	4,305,520.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	390,881.00	0.00%	390,881.00	0.00%	390,881.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	700,000.00	0.00%	700,000.00	0.00%	700,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		43,697,736.00	-0.65%	43,412,683.00	1.46%	44,046,973.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(152,748.00)		558,265.00		843,719.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,886,831.32		4,734,083.32		5,292,348.32
2. Ending Fund Balance (Sum lines C and D1)		4,734,083.32		5,292,348.32		6,136,067.32
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,734,083.32		5,292,348.32		6,136,067.32
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)		4,734,083.32		5,292,348.32		6,136,067.32

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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.						
2019-2020 B1d: Planned potential savings including a decrease of 5.4 certificated FTEs.						
2020-2021 C1d: Planned potential savings including a decrease of 5.16 classified FTEs.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	119,039,448.00	1.36%	120,662,179.00	1.96%	123,021,205.00
2. Federal Revenues	8100-8299	7,311,352.00	-10.48%	6,545,115.00	0.00%	6,545,115.00
3. Other State Revenues	8300-8599	19,025,133.00	-12.24%	16,697,280.00	-0.07%	16,685,037.00
4. Other Local Revenues	8600-8799	5,581,674.00	0.00%	5,581,674.00	0.00%	5,581,674.00
5. Other Financing Sources						
a. Transfers In	8900-8929	200,000.00	0.00%	200,000.00	0.00%	200,000.00
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)		151,157,607.00	-0.97%	149,686,248.00	1.57%	152,033,031.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				66,016,175.00		62,928,241.00
b. Step & Column Adjustment				779,745.00		741,146.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,867,679.00)		(456,066.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,016,175.00	-4.68%	62,928,241.00	0.45%	63,213,321.00
2. Classified Salaries						
a. Base Salaries				21,105,537.00		21,031,422.00
b. Step & Column Adjustment				240,896.00		239,969.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(315,011.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,105,537.00	-0.35%	21,031,422.00	1.14%	21,271,391.00
3. Employee Benefits	3000-3999	36,531,092.00	8.48%	39,629,346.00	6.75%	42,304,116.00
4. Books and Supplies	4000-4999	6,938,013.00	9.61%	7,604,553.00	8.15%	8,224,644.00
5. Services and Other Operating Expenditures	5000-5999	16,569,933.00	-3.47%	15,994,340.00	1.72%	16,269,394.00
6. Capital Outlay	6000-6999	77,177.00	0.00%	77,177.00	0.00%	77,177.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,322,231.00	1.19%	6,397,286.00	1.20%	6,473,985.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(568,780.00)	0.00%	(568,780.00)	0.00%	(568,780.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	810,000.00	0.00%	810,000.00	0.00%	810,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		153,801,378.00	0.07%	153,903,585.00	2.71%	158,075,248.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,643,771.00)		(4,217,337.00)		(6,042,217.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,117,126.43		25,473,355.43		21,256,018.43
2. Ending Fund Balance (Sum lines C and D1)		25,473,355.43		21,256,018.43		15,213,801.43
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,227,940.00		583,572.00		85,000.00
b. Restricted	9740	4,734,083.32		5,292,348.32		6,136,067.32
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	787,184.00		787,184.00		787,184.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,614,042.00		4,617,108.00		4,742,258.00
2. Unassigned/Unappropriated	9790	14,110,106.11		9,975,806.11		3,463,292.11
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,473,355.43		21,256,018.43		15,213,801.43

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	4,614,042.00		4,617,108.00		4,742,258.00
c. Unassigned/Unappropriated	9790	14,110,106.11		9,975,806.11		3,463,292.11
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		18,724,148.11		14,592,914.11		8,205,550.11
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.17%		9.48%		5.19%
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?	Yes					
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)		60,094,530.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		11,279.30		11,181.80		11,084.30
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		153,801,378.00		153,903,585.00		158,075,248.00
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)		153,801,378.00		153,903,585.00		158,075,248.00
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)		4,614,041.34		4,617,107.55		4,742,257.44
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)		4,614,041.34		4,617,107.55		4,742,257.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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 (2018-19)				
District Regular	11,398.19	11,428.30		
Charter School		0.00		
Total ADA	11,398.19	11,428.30	0.3%	Met
1st Subsequent Year (2019-20)				
District Regular	11,337.27	11,279.30		
Charter School				
Total ADA	11,337.27	11,279.30	-0.5%	Met
2nd Subsequent Year (2020-21)				
District Regular	11,239.76	11,181.79		
Charter School				
Total ADA	11,239.76	11,181.79	-0.5%	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 (2018-19)				
District Regular	11,632	11,573		
Charter School				
Total Enrollment	11,632	11,573	-0.5%	Met
1st Subsequent Year (2019-20)				
District Regular	11,532	11,473		
Charter School				
Total Enrollment	11,532	11,473	-0.5%	Met
2nd Subsequent Year (2020-21)				
District Regular	11,432	11,373		
Charter School				
Total Enrollment	11,432	11,373	-0.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	11,640	11,885	
Charter School			
Total ADA/Enrollment	11,640	11,885	97.9%
Second Prior Year (2016-17)			
District Regular	11,603	11,840	
Charter School			
Total ADA/Enrollment	11,603	11,840	98.0%
First Prior Year (2017-18)			
District Regular	11,426	11,732	
Charter School	0		
Total ADA/Enrollment	11,426	11,732	97.4%
Historical Average Ratio:			97.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.3%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	11,279	11,573		
Charter School	0			
Total ADA/Enrollment	11,279	11,573	97.5%	Met
1st Subsequent Year (2019-20)				
District Regular	11,182	11,473		
Charter School				
Total ADA/Enrollment	11,182	11,473	97.5%	Met
2nd Subsequent Year (2020-21)				
District Regular	11,084	11,373		
Charter School				
Total ADA/Enrollment	11,084	11,373	97.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	117,704,327.00	119,039,448.00	1.1%	Met
1st Subsequent Year (2019-20)	120,244,946.00	120,662,179.00	0.3%	Met
2nd Subsequent Year (2020-21)	122,370,964.00	123,021,205.00	0.5%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	83,929,523.51	97,301,113.76	86.3%
Second Prior Year (2016-17)	83,541,715.20	96,425,428.39	86.6%
First Prior Year (2017-18)	86,810,324.98	100,997,673.22	86.0%
	Historical Average Ratio:		86.3%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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):	83.3% to 89.3%	83.3% to 89.3%	83.3% to 89.3%

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 (2018-19)	92,029,461.00	109,993,642.00	83.7%	Met
1st Subsequent Year (2019-20)	92,137,831.00	110,380,902.00	83.5%	Met
2nd Subsequent Year (2020-21)	94,707,090.00	113,918,275.00	83.1%	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)

Due to planned staffing changes during 18-19 and 19-20 fiscal years.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	6,612,477.00	7,311,352.00	10.6%	Yes
1st Subsequent Year (2019-20)	6,612,477.00	6,545,115.00	-1.0%	No
2nd Subsequent Year (2020-21)	6,612,477.00	6,545,115.00	-1.0%	No

Explanation:
(required if Yes)

Due to Title I, Part A carryover budgeted to be spent in 18-19 - \$766k.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	20,964,226.00	19,025,133.00	-9.2%	Yes
1st Subsequent Year (2019-20)	17,032,700.00	16,697,280.00	-2.0%	No
2nd Subsequent Year (2020-21)	17,008,814.00	16,685,037.00	-1.9%	No

Explanation:
(required if Yes)

The majority of the decrease in 2018-19 is due to one-time monies per ADA decreasing from \$344 estimated at Governor's May Revise to \$184 estimated at Governor's Enacted Budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	5,397,039.00	5,581,674.00	3.4%	No
1st Subsequent Year (2019-20)	5,374,116.00	5,581,674.00	3.9%	No
2nd Subsequent Year (2020-21)	5,374,116.00	5,581,674.00	3.9%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	6,529,684.00	6,938,013.00	6.3%	Yes
1st Subsequent Year (2019-20)	6,719,345.00	7,604,553.00	13.2%	Yes
2nd Subsequent Year (2020-21)	7,090,702.00	8,224,644.00	16.0%	Yes

Explanation:
(required if Yes)

Reversal of Adopted Budget reductions.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	15,112,037.00	16,569,933.00	9.6%	Yes
1st Subsequent Year (2019-20)	14,951,047.00	15,994,340.00	7.0%	Yes
2nd Subsequent Year (2020-21)	15,180,044.00	16,269,394.00	7.2%	Yes

Explanation:
(required if Yes)

Reversal of Adopted Budget reductions.

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 (2018-19)	32,973,742.00	31,918,159.00	-3.2%	Met
1st Subsequent Year (2019-20)	29,019,293.00	28,824,069.00	-0.7%	Met
2nd Subsequent Year (2020-21)	28,995,407.00	28,811,826.00	-0.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	21,641,721.00	23,507,946.00	8.6%	Not Met
1st Subsequent Year (2019-20)	21,670,392.00	23,598,893.00	8.9%	Not Met
2nd Subsequent Year (2020-21)	22,270,746.00	24,494,038.00	10.0%	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 MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

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

- 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)

Reversal of Adopted Budget reductions.

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

Reversal of Adopted Budget reductions.

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: The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- Two 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. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. 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	3,158,066.00	3,158,066.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		3,158,066.00	

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.2%	9.5%	5.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.1%	3.2%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(2,491,023.00)	110,103,642.00	2.3%	Met
1st Subsequent Year (2019-20)	(4,775,602.00)	110,490,902.00	4.3%	Not Met
2nd Subsequent Year (2020-21)	(6,885,936.00)	114,028,275.00	6.0%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Due to CalSTRS, CalPERS, Health & Welfare and Special Education continual estimated increases each year.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		Status
Current Year (2018-19)	25,473,355.43		Met
1st Subsequent Year (2019-20)	21,256,018.43		Met
2nd Subsequent Year (2020-21)	15,213,801.43		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2018-19)	41,973,248.16		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$67,000 (greater of)	0	to	300
4% or \$67,000 (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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	11,279	11,182	11,084
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
60,094,530.00		

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	153,801,378.00	153,903,585.00	158,075,248.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	153,801,378.00	153,903,585.00	158,075,248.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,614,041.34	4,617,107.55	4,742,257.44
6. Reserve Standard - by Amount (\$67,000 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)	4,614,041.34	4,617,107.55	4,742,257.44

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,614,042.00	4,617,108.00	4,742,258.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	14,110,106.11	9,975,806.11	3,463,292.11
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	18,724,148.11	14,592,914.11	8,205,550.11
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.17%	9.48%	5.19%
District's Reserve Standard (Section 10B, Line 7):	4,614,041.34	4,617,107.55	4,742,257.44
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(18,308,052.00)	(17,192,486.00)	-6.1%	(1,115,566.00)	Not Met
1st Subsequent Year (2019-20)	(19,108,052.00)	(18,570,220.00)	-2.8%	(537,832.00)	Met
2nd Subsequent Year (2020-21)	(21,534,464.00)	(19,495,370.00)	-9.5%	(2,039,094.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	100,000.00	200,000.00	100.0%	100,000.00	Not Met
1st Subsequent Year (2019-20)	100,000.00	200,000.00	100.0%	100,000.00	Not Met
2nd Subsequent Year (2020-21)	100,000.00	200,000.00	100.0%	100,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	810,000.00	810,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	810,000.00	810,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	810,000.00	810,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. 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)

Due to planned staffing changes and realignment of programs.

- 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)

Planned increase in transfer in from fund 12 (Kids Korner).

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	8	General Fund	General Fund	2,450,621
Certificates of Participation	n/a			
General Obligation Bonds	34	Bond Interest/Redemption	Bond Interest/Redemption	230,579,040
Supp Early Retirement Program	7	General Fund	General Fund	270,000
State School Building Loans	n/a			
Compensated Absences	n/a	General Fund	General Fund	1,709,865

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

QZAB	5	Building Fund	Building Fund	2,186,898
Claims Liability	n/a	Self-Insurance Fund	Self-Insurance Fund	2,584,007
OPEB	n/a	Self-Insurance Fund	Self-Insurance Fund	11,111,937
TOTAL:				250,892,368

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	733,148	386,734	386,734	386,734
Certificates of Participation				
General Obligation Bonds	13,501,164	14,395,030	14,514,805	13,909,355
Supp Early Retirement Program	82,500	82,500	63,000	44,500
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZAB	402,567	417,644	433,475	450,098
Claims Liability	504,624	504,624	504,624	504,624
OPEB	549,149	549,129	549,129	549,129
Total Annual Payments:	15,773,152	16,335,661	16,451,767	15,844,440
Has total annual payment increased over prior year (2017-18)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The annual payments for the GO bonds will be paid with levied property taxes, which accounts for the increase in annual payments.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

- 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)

Budget Adoption (Form 01CS, Item S7A)	First Interim
10,365,090.00	10,217,585.00
0.00	0.00
10,365,090.00	10,217,585.00

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

Actuarial	Actuarial
Aug 25, 2018	Oct 03, 2018

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
-
- Current Year (2018-19)
-
- 1st Subsequent Year (2019-20)
-
- 2nd Subsequent Year (2020-21)

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

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
-
- Current Year (2018-19)
-
- 1st Subsequent Year (2019-20)
-
- 2nd Subsequent Year (2020-21)

137,263.00	136,149.00
137,263.00	136,149.00
137,263.00	136,149.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
-
- Current Year (2018-19)
-
- 1st Subsequent Year (2019-20)
-
- 2nd Subsequent Year (2020-21)

285,124.00	350,000.00
300,000.00	350,000.00
300,000.00	350,000.00

- d. Number of retirees receiving OPEB benefits
-
- Current Year (2018-19)
-
- 1st Subsequent Year (2019-20)
-
- 2nd Subsequent Year (2020-21)

56	40
56	40
56	40

4. Comments:

The District is using the cumulated fund balance to fund difference between pay-as-you-go amount and annual estimated contribution.

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)

Yes

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

Yes

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

No

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
a. Accrued liability for self-insurance programs	2,584,007.00	2,557,209.00
b. Unfunded liability for self-insurance programs	2,584,007.00	2,557,209.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs	1,382,858.00	1,398,552.00
Current Year (2018-19)	1,382,858.00	1,398,552.00
1st Subsequent Year (2019-20)	1,382,858.00	1,398,552.00
2nd Subsequent Year (2020-21)	1,382,858.00	1,398,552.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

b. Amount contributed (funded) for self-insurance programs	1,382,858.00	1,398,552.00
Current Year (2018-19)	1,382,858.00	1,398,552.00
1st Subsequent Year (2019-20)	1,382,858.00	1,398,552.00
2nd Subsequent Year (2020-21)	1,382,858.00	1,398,552.00

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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	599.2	603.8	575.4	572.4

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

650,000

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes		
9,484,594	10,101,093	10,757,664
5.2%	6.5%	6.5%

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

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

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

No		

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
	825,477	842,486
	1.3%	1.3%

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	464.9	477.0	469.8	469.8

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)1st Subsequent Year
(2019-20)2nd Subsequent Year
(2020-21)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

274,000

7. Amount included for any tentative salary schedule increases

Current Year
(2018-19)1st Subsequent Year
(2019-20)2nd Subsequent Year
(2020-21)

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
4,267,152	4,544,517	4,839,911
	6.5%	6.5%

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

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

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

No		

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Classified (Non-management) Step and Column Adjustments

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
	349,726	361,448
	1.3%	1.3%

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
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) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	117.0	122.0	118.0	117.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Negotiations Not Settled

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

165,000

4. Amount included for any tentative salary schedule increases

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
2,066,200	2,200,504	2,343,537
	6.5%	6.5%

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
	209,760	214,696
	1.3%	1.3%

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes

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?

Yes

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

No

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

No

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

No

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

No

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

No

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

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
