

2018-2019 Second Interim



March 12, 2019

To: Board of Education

From: Meg Jetté, Asst. Supt. of Business Services

Date: March 12, 2019

Subject: 2018-19 Second Interim Report

Introduction

The 2018-19 Second Interim Report for all funds for the Santa Barbara Unified School District (SBUSD) is being presented to the Board for adoption in compliance with the statutory deadline of March 12, 2019.

School districts are required by the State of California to annually produce the Second Interim Report using the state's format, known as SACS (Standardized Account Code Structure), for all funds. The Second Interim reports on all activities in the SBUSD funds. The Second Interim has a positive certification for the fiscal year 2018-19 and the two subsequent years.

Executive Summary

The district is projecting to deficit spend \$12 million. Staff has gone through the budget and decreased expenses wherever it was feasible. These reductions along with the State backfilling our property taxes due to the fire/debris flow, helped offset the increase in Lieu of Property Tax (ILPT) for the State Board of Education (SBE) approved charter, Olive Grove (OG). There was no advanced warning and therefore it was not in the First Interim. Five districts denied Olive Grove's petition, as did the Santa Barbara County Education Office, yet the SBE gave them approval.

Due to this approval, SBUSD is obligated to pay \$1.4 million ILPT to Olive Grove for the fiscal year 2018-19. According to California Department of Education (CDE), any student from the three contiguous counties may attend any of the four Olive Grove Charter locations. The Santa Barbara Learning Center (SBLC), which is the name of their Santa Barbara location, currently has 48 students which reside in San Luis Obispo County. Our taxpayers pay to educate these students.

The District receives three reports annually from OG. The documents report on the attendance for the SBLC. OG is consider a new charter and is required to report their first 20-day attendance, which was 17. By Period 1, December 8, 2018 it increased to 205; however, CDE reported 188 and SBUSD is basing its ILPT calculation.

There are no caps on non-classroom/independent charters so the ADA can grow each year without any warning. This makes it impossible to budget for. The State Board of Instruction is currently forming a panel to discuss charters and their effect on districts – I have applied to be on this panel; however, I have been told that they will not be selecting districts members for this panel.

The Economy – Local, State and Federal

Local

There are no updates on property taxes until after April 30.

State

State General Fund revenues fell short by \$2.2 billion for December 2018 and January 2019, according to the Legislative Analyst's Office (LAO). In a February 7, 2019, blog post, the LAO reported that collections from the personal income tax fell short by \$2.7 billion, which was partially offset by higher-than-expected revenues from the corporation tax of \$434 million. The LAO did not report on collections from the sales and use tax or other minor General Fund revenue sources. The LAO concludes that most of the shortfall can be attributed to two factors: (1) changes in taxpayer behavior brought about by federal tax law changes enacted in December 2017, and (2) the stock market sell-off in December 2018.

Federal

No additional information on federal funding at this time.

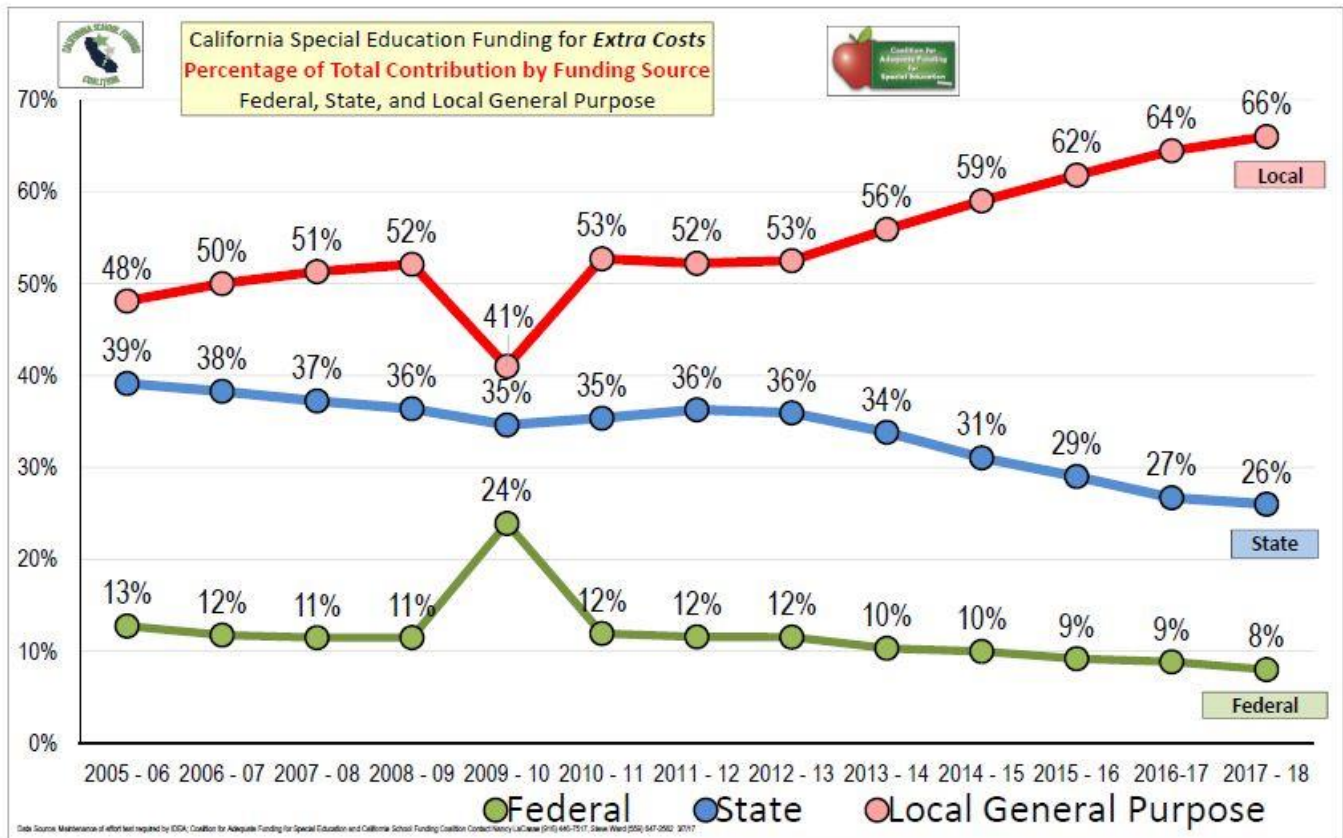
Legislative Update

Split-Roll Property Tax Measure is heading to the 2020 ballot. The initiative would amend 1978's Proposition 13 to require more frequent property value reassessments for certain commercial and industrial properties, bringing those property values up to current market rates. Currently, commercial and industrial properties are assessed less frequently than residential properties. If passed this would mean more property taxes for schools.

Assembly Bill 2808, which would have increased the base grant amount per average daily attendance (ADA), has been ordered to be placed in the inactive file by its author Assembly Member Muratsuchi. However, AB 39 would provide 60 percent more funding over time.

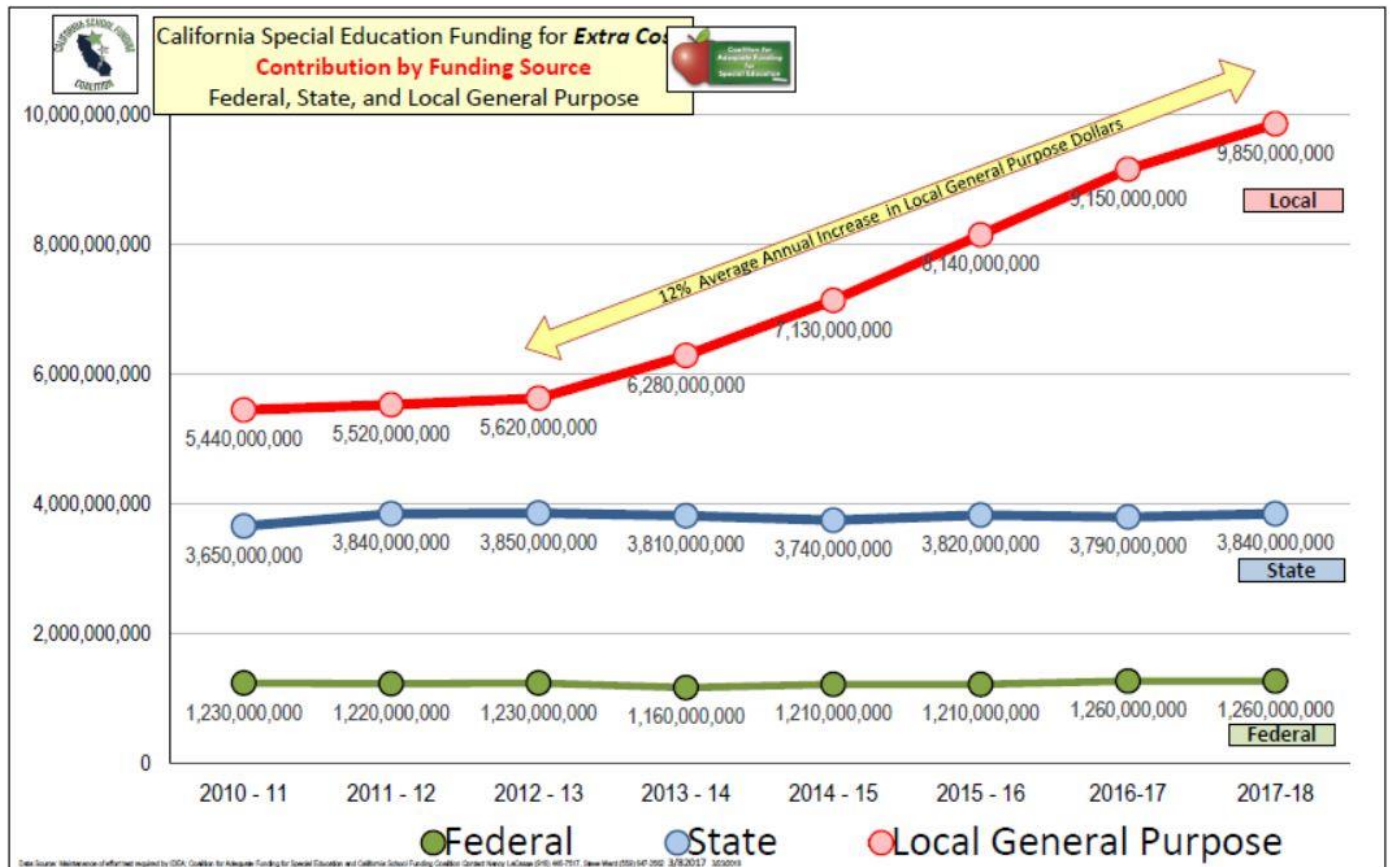
Assembly Bill 48 (AB48) – Special Education Funding

As you can see from the chart below, the cost of Special Education is greater than the revenue received from the state and the federal government.



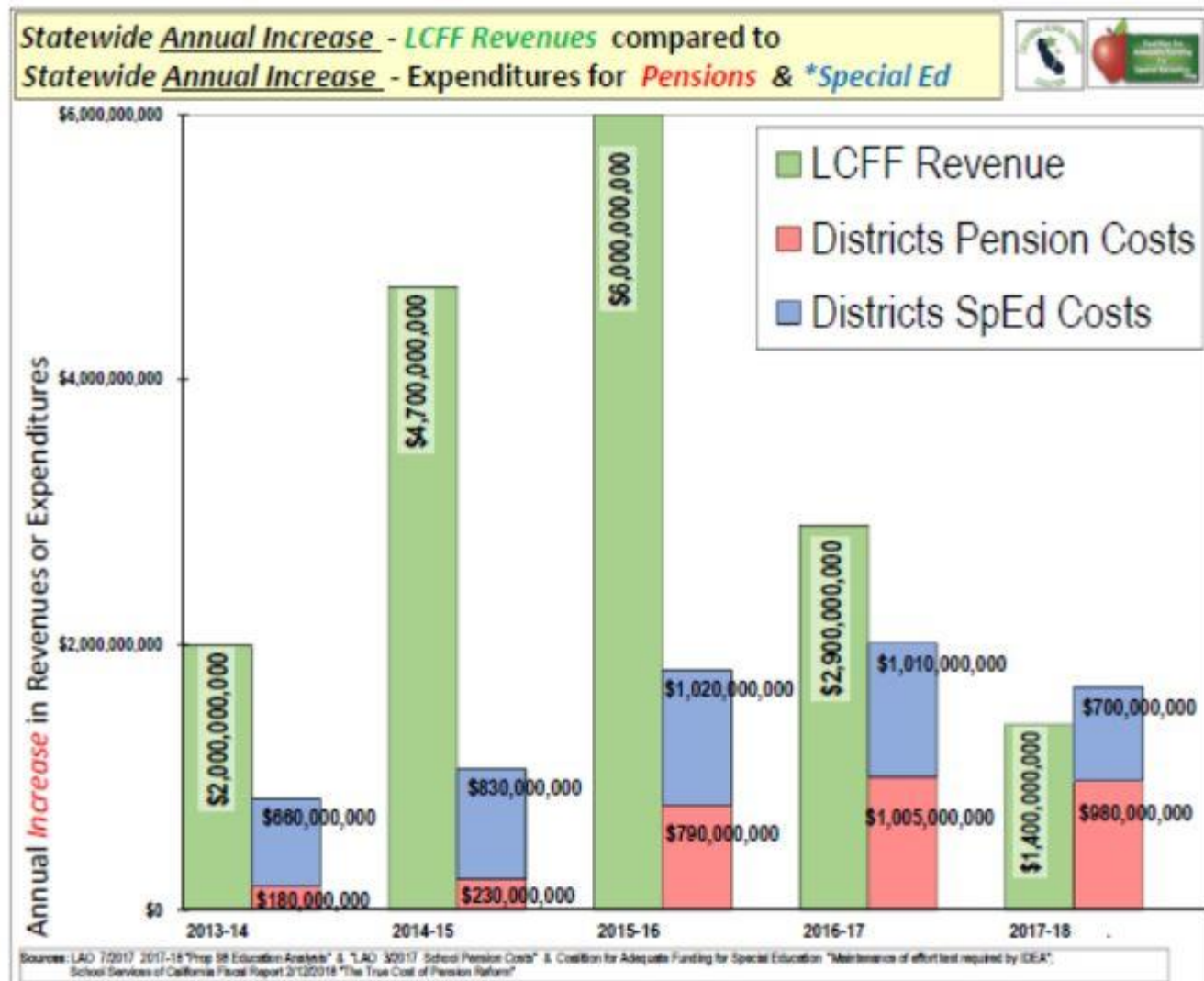
SBUSD's Special Education cost are \$34 million, we receive state and federal revenue of \$9.8 million and a local contribution of \$24 million. It is imperative that funding for Special Education increases. SBUSD is working with several agencies that are working towards this goal. AB 48 will accomplish the following goals if passed:

- Provide funding for preschoolers with special needs: Currently no funds are provided
- Make California's special education funding equitable: funding per student range from \$480 to \$930
- Provide a supplemental grant for low incidence students



Another expense that plagues districts is growing pension cost. The chart below illustrates the how the cost of special education and pensions out paces the revenues. Govern Newsom, has provided relief for STRS, which lowers the rate by one percent for years 2019-20 and 2020-21. However, there is no relief for PERS at this time.

The percentage increase from 2018-19 to 2019-20 is 2.83% and 3.67% for 2020-21, yet the cost of living increase is projected to be for 2019-20 and 2020-21 3.46% and 2.86% respectively.



Staff will monitor these important initiatives and will provide updates to the board.

2018-19 Second Interim Report

Explanations of the changes between the 2018-19 First Interim and the 2018-19 Second Interim Report (also referred to as Projected Year Totals in SACS) are listed below.

UNRESTRICTED/RESTRICTED REVENUES, EXPENDITURES, FUND BALANCE

General Fund

The following graph and schedules reflect the changes between General Fund projections in the First Interim and the Second Interim.

UNRESTRICTED ACTIVITY

UNRESTRICTED REVENUES				
	2018-19 First Interim	2018-19 Second Interim	Change*	Percent Change
LCFF	125,781,400.00	124,808,307.00	(973,093.00)	-0.8%
Federal Revenue	70,963.00	152,633.00	81,670.00	
Other State Revenue	4,993,097.00	4,993,097.00	-	0.0%
Other Local Revenue	4,784,747.00	4,984,747.00	200,000.00	4.2%
Total Revenue	135,630,207.00	134,938,784.00	(691,423.00)	-0.5%

*Decreases in revenue are shown as a negative and increases in revenue are shown as a positive

Changes to Unrestricted Revenues

Resources 0000 to 1999

Included in these resources are LCFF, Supplemental, Unrestricted Lottery, Instructional Materials, One-Time Mandated, Mandated Block Grant, Civic Center, Medical Administrative Activities (MAA), TK-3 Class Size Reduction (CSR), Routine Restricted Maintenance (RRM), Deferred Maintenance (DM), and Department and Site allocations.

Local Control Funding Formula (LCFF) Objects 8010-8099

The LCFF funding consist of two main funding sources:

- 1) Local property taxes, RDA taxes and a reduction of taxes provided to the charter schools via the In-Lieu of Property Taxes (ILPT).
- 2) State of California guaranteed funding of \$11.4 million and \$2.6 million in Education Protection Account (EPA) funds.

The funds from LCFF sources are allotted to fund instruction, class size reduction, instructional materials, routine restricted maintenance, deferred maintenance, SBUSD departments and site allocations.

- The net decrease to revenue is due to the County Tax Collector increasing the property tax estimates for the prior year property taxes to backfill the revenue lost from the Montecito Fire & Debris Flow and the increase in ILPT to OG.

Federal Revenue (MAA and Forestry) Objects 8100-8299

These funds are mostly from Medical Administrative Activities (MAA). MAA funds are generated when students are recommended for certain services within the MAA guidelines.

Forestry funding is generated by students in the district boundaries that live on federal land.

- Due to their instability, these funds are budgeted upon receipt.

Other State Revenue (Lottery, Mandated Block Grant and Mandated One-Time) Objects 8300-8599

Other Local Revenue (Charters and Miscellaneous) Objects 8600-8699

Other Local Revenue Funds are partly from unexpected funds such as community gifts. However, the majority of funds come from the payment of services from the SBUSD's three charter schools.

- The increase is due to revised year end projections.

UNRESTRICTED EXPENDITURES				
	2018-19 First Interim	2018-19 Second Interim	Change*	Percent Change
Certificated Salaries	58,246,044.00	58,206,521.00	39,523.00	0.1%
Classified Salaries	19,252,256.00	19,221,753.00	30,503.00	0.2%
Employee Benefits	22,791,268.00	22,910,427.00	(119,159.00)	-0.5%
Books and Supplies	6,098,844.00	5,876,992.00	221,852.00	3.6%
Services and Other Operating Expenses	18,709,231.00	18,496,863.00	212,368.00	1.1%
Capital Outlay	299,515.00	203,365.00	96,150.00	32.1%
Other Outgo (non indirect costs)	229,997.00	236,797.00	(6,800.00)	-3.0%
Other Outgo (indirect costs)	(1,359,733.00)	(1,406,924.00)	47,191.00	-3.5%
Total Expenditures	124,267,422.00	123,745,794.00	521,628.00	0.4%

*Decreases in expenditures are shown as a positive and increases in expenditures are shown as a negative

Changes to Unrestricted Expenditures

Resources: 0000-1999

Expenditures include Certificated Salaries (teachers, substitutes, supervisors and hourly), Classified Salaries (instructional support, support staff, supervisors and hourly), Employee Benefits (statutory, retirement and health), Books and Supplies, Services and Other Operating Expenses, Capital Outlay and Other Out-going (non-indirect and indirect costs).

Salaries and Benefits Objects 1000 - 3999

Certificated (teachers, substitutes, supervisors and hourly), Classified (instructional support, support staff, supervisors and hourly), and Employee Benefits (statutory, retirement and health).

- The net decrease in certificated salaries is due to a decrease in the cost for the Teacher Induction Program (TIP), a decrease in the cost for guidance counselors, and an increase in replacement costs for staff on leave. The decrease to classified salaries is due to deferred maintenance staff being paid by restricted resources and a translator position moved to contracted services. The increase in health and welfare is due to employees that have become eligible to receive benefits.

Books and Supplies Objects 4000 – 4999

Approved text books, materials and supplies and non-capitalized equipment.

- The change is due to the deferred maintenance budget for supplies in the General Fund (01) being moved to the Deferred Maintenance Fund (14) and an overall reduction in supplies being purchased.

Services and Operating Objects 5000 – 5999

Agreements, travel and conference, dues and memberships, insurance, operations and housekeeping, rentals, consulting and communications.

- Moving budgeted expenditures to the Bond and Deferred Maintenance Funds from the General Funds are driving the decreases to services and other operating expenditures.

All Other Expenditures Objects 6000 – 7999

All other expenditures capture the costs for land improvement, building improvements, new equipment and equipment replacement that exceed \$5,000, and debt and transfers of indirect costs.

- This decrease to capital outlay is due to the removal of the budget for an electric cart that will not be purchased this year and moving budgeted expenditures to the Bond and Deferred Maintenance Funds from the General Funds. The increase to Other Outgoing is due to new copier leases and higher indirect costs from new funding sources (e.g. Title IV, Classified School Employee Professional Development Block Grant).

UNRESTRICTED OTHER FINANCING AND SOURCE/USES				
	2018-19 First Interim	2018-19 Second Interim	Change	Percent Change
Interfund Transfer - In	\$ -	\$ -	\$ -	
Interfund Transfer - Out	2,386,457.00	2,386,457.00	-	0.0%
Other Sources	52,000.00	-	(52,000.00)	-100.0%
Other Uses	139,230.00	139,230.00	-	0.0%
Contributions	(21,685,634.00)	(20,994,483.00)	691,151.00	-3.2%
Total Other Financing Sources/(Uses)	(24,159,321.00)	(23,520,170.00)	639,151.00	-2.6%

Changes to Unrestricted Other Financing Sources/Uses Estimates Resources 0000 - 1999

Inter-fund Transfers Objects 8900 – 8929

These object codes are used to transfer money between resources or funds such as Fund 13 (food service) and Fund 17 (special reserve funds.) The Special Reserve Fund is a district's savings account and is considered part of the required reserve percentage.

Contributions Objects 8980 – 8999

The contributions object codes are used to move funds from unrestricted resources to restricted resources and resources within 0000 to 1999.

- There is a decrease in contributions to deferred maintenance and special education. The majority of the decrease to special education is the net result of decreases in paraeducators and an increase to mental health expenditures.

UNRESTRICTED FUND BALANCE				
	2018-19 First Interim	2018-19 Second Interim	Change	Percent Change
Beginning Fund Balance	22,063,452.67	22,063,452.67	-	0.0%
Restatements and Audit Adjustments	-	-	-	
Results of Operations	(12,796,536.00)	(12,327,180.00)	469,356.00	
Ending Fund Balance	9,266,916.67	9,736,272.67	469,356.00	5.1%

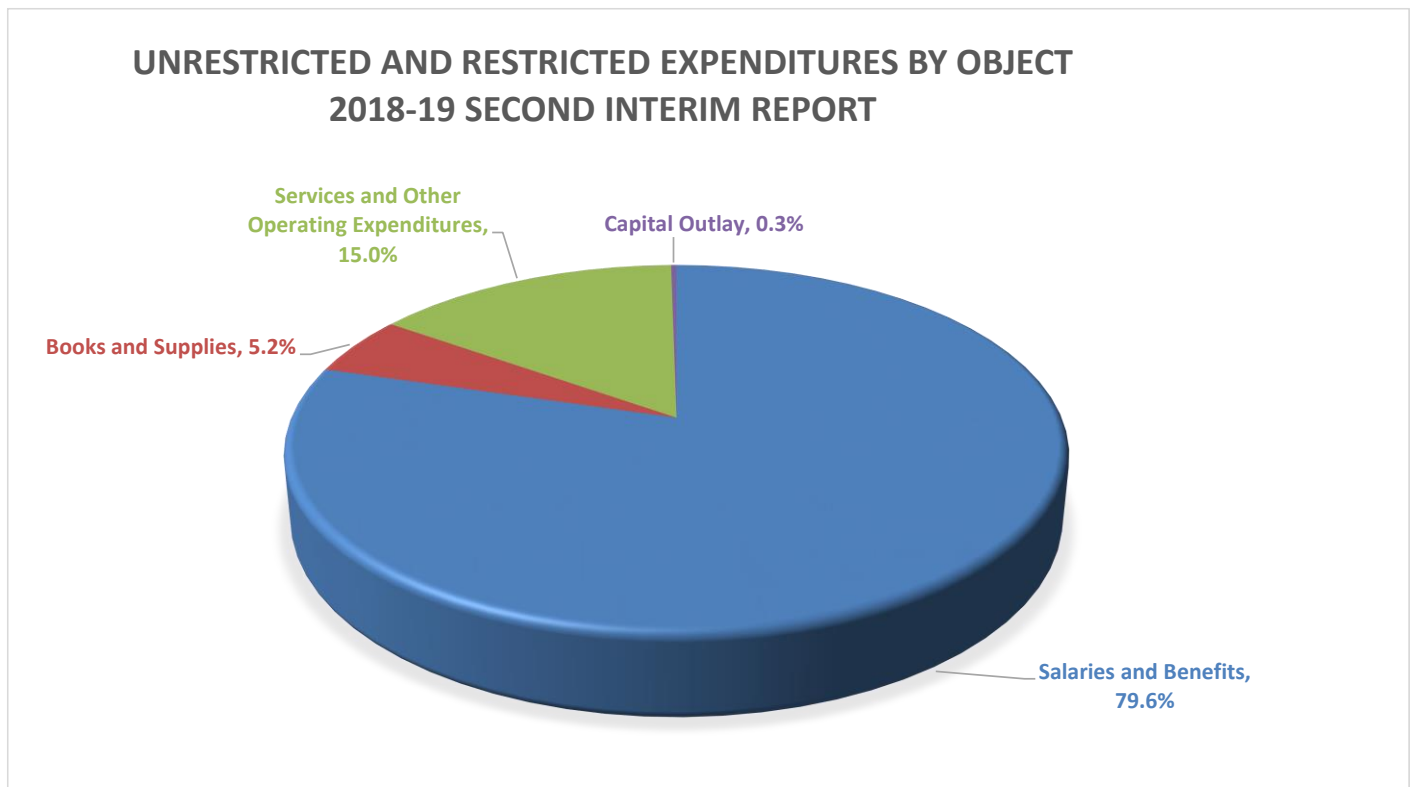
Changes in Unrestricted Fund Balance

Resources 0000 - 1999

The annual beginning fund balance is carried forward from the prior year. Restatement and audit adjustments are made to the fund balance. The results of operations are determined from revenue minus expenditures. If revenue exceeds expenditures, it is referred to as a surplus. If expenditures exceed revenue, it is referred to as a deficit.

- The SBUSD is projecting to end the 2018-19 fiscal year with a deficit of \$12.3 million. This reduces the ending fund balance to \$9.7 million. Part of the deficit spending is due to the spending of the one-time mandate funds and the other part is due to the on-going increase in salaries and benefits. District staff will be closely monitoring expenditures to find ways to maintain a balanced budget.

The following graph represents the budget for both the unrestricted and restricted expenditures. The graph classifies expenditures according to the types of items purchased or services obtained.



RESTRICTED ACTIVITY

Resources 2000 – 9999

Restricted activity includes all of SBUSD's revenues and expenditures that are made in the categorical programs, as prescribed by the state and federal government. Presented below are statements of restricted revenues and expenditures for the SBUSD General Fund. Any significant variances from the First Interim and the Second Interim are explained.

RESTRICTED REVENUES				
	2018-19 First Interim	2018-19 Second Interim	Change*	Percent Change
LCFF	3,069,416.00	3,069,416.00	-	0.0%
Federal Revenue	7,374,340.00	7,585,634.00	211,294.00	2.9%
Other State Revenue	8,653,484.00	8,742,024.00	88,540.00	1.0%
Other Local Revenue	9,008,158.00	9,248,105.00	239,947.00	2.7%
Total Revenue	28,105,398.00	28,645,179.00	539,781.00	1.9%

*Decreases in revenue are shown as a negative and increases in revenue are shown as a positive

Changes to Restricted Revenue Resource 2000 – 9999

Included in these resources are Special Education, Title I, II, III, Career Technology Education Incentive Grant (CTEIG), Teacher Induction Program (TIP), Lottery, Community donors, California Partnership Academies, Associated Student Body (ASB), and site donation accounts.

Local Control Funding Formula (LCFF) Objects 8010 – 8099

The funds that are coded to the restricted LCFF object are from the Special Education Local Plan Area (SELPA) as a property tax transfer.

Federal Revenue (Title I, II, III, Medical and Special Education) Objects 8100 – 8299

- The increase is due to revised entitlement amounts in Federal programs (increase to Title I and decrease to Title II) plus new funding in Title IV.

Other State Revenue (CTEIG, TIP, and Lottery) Objects 8300 – 8599

- The change is the result of receiving the Classified School Employee Professional Development Block Grant.

Other Local Revenue (Site Donations, Redevelopment Fees and other community donors) Objects 8600 – 8799

- The increase is due to local donations that were budgeted when received.

RESTRICTED EXPENDITURES				
	2018-19 First Interim	2018-19 Second Interim	Change*	Percent Change
Certificated Salaries	15,815,160.00	15,339,794.00	475,366.00	3.0%
Classified Salaries	9,965,408.00	9,234,440.00	730,968.00	7.3%
Employee Benefits	13,009,052.00	12,502,521.00	506,531.00	3.9%
Books and Supplies	2,716,866.00	3,097,490.00	(380,624.00)	-14.0%
Services and Other Operating Expenses	6,069,773.00	7,325,469.00	(1,255,696.00)	-20.7%
Capital Outlay	134,288.00	246,290.00	(112,002.00)	-83.4%
Other Outgo (non indirect costs)	3,240,143.00	3,240,143.00	-	0.0%
Other Outgo (indirect costs)	462,940.00	508,668.00	(45,728.00)	-9.9%
Total Expenditures	51,413,630.00	51,494,815.00	(81,185.00)	-0.2%

*Decreases in expenditures are shown as a positive and increases in expenditures are shown as a negative

Changes to Restricted Expenditures: Resources 2000 – 9999

Expenditures include Certificated Salaries (teachers, substitutes, supervisors and hourly), Classified Salaries (instructional support, support staff, supervisors and hourly), Employee Benefits (statutory, retirement and health), Books and Supplies, Services and Other Operation Expenses, Capital Outlay and Other Out-going.

Salaries and Benefits Objects 1000 - 3999:

Certificated (teachers, substitutes, supervisors and hourly and Classified (instructional support, support staff, supervisors and hourly) plus all Benefits (statutory, retirement and health).

- The net decrease to certificated salaries is due unfilled positions for part of the year (psychologist, nurse, and 3 certificated positions) and an increase in costs to help with the vacancies. The decrease to classified salaries is due to unfilled paraeducator positions. The cost for these positions have been moved to contracted services. The cost of benefits for these unfilled positons has also seen a decrease.

Books and Supplies Objects 4000 – 4999

Approved text books, materials and supplies and non-capitalized equipment.

- The change is due to increasing the budget to spend local donations, to spend the CTEIG funds, and to purchase leveled libraries.

Services and Operating Objects 5000 – 5999

Agreements, travel and conferences, dues and memberships, insurance, operations and housekeeping, rentals, consulting and communications.

- This change is due to increasing the budget to spend new funds (e.g. Title IV, Classified School Employee Professional Development Block Grant), hire paraeducators from temporary employment agencies, and budget for the changes in Title I and Title II funding. The budget was also increased for the cost for students in non-public schools (NPS).

All Other Expenditures Objects 6000 – 7999

All other expenditures capture costs for land improvement, building improvements, new equipment and equipment replacement that exceed \$5,000, and debt and transfers of indirect costs.

- The increase is due to the spending of the CTEIG funds and the purchase of a van by an ASB.

Changes in Other Financing Sources/Uses

RESTRICTED OTHER FINANCING AND SOURCE/USES				
	2018-19 First Interim	2018-19 Second Interim	Change	Percent Change
Interfund Transfer - In	-	-	-	0.0%
Interfund Transfer - (Out)	-	-	-	0.0%
Other Sources	-	-	-	0.0%
Other Uses	-	-	-	0.0%
Contributions	21,685,634.00	20,994,483.00	(691,151.00)	-3.2%
Total Other Financing Sources/Uses	21,685,634.00	20,994,483.00	(691,151.00)	-3.2%

RESTRICTED FUND BALANCE				
	2018-19 First Interim	2018-19 Second Interim	Change	Percent Change
Beginning Fund Balance	3,216,449.32	3,216,449.32	-	0.0%
Results of Operations	(1,622,598.00)	(1,855,153.00)	(232,555.00)	
Ending Fund Balance	1,593,851.32	1,361,296.32	(232,555.00)	-14.6%

Changes in Restricted Fund Balance

The annual beginning fund balance is carried forward from the prior year. The results of operations are determined from revenue minus expenditures. If revenue exceeds expenditures, it is referred to as a surplus. If expenditures exceed revenue, it is referred to as a deficit.

It is common to see deficit spending in the restricted budget. This is due mostly to carryover from the prior year, which results in more expenditures than revenues. The goal of the restricted side of the budget is to spend current funds on current students. Site donation budgets are also restricted. Site principals have complete discretion over donation accounts.

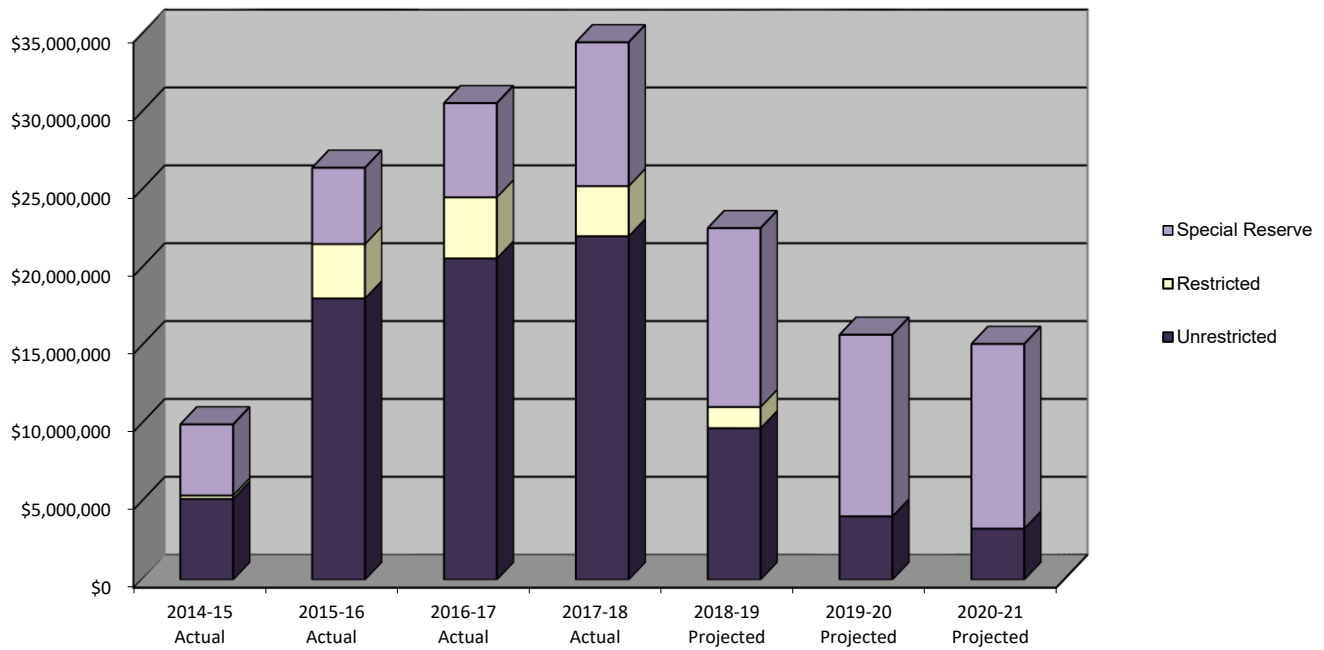
The SBUSD is estimating to end the 2018-19 fiscal year with \$1,391,296, which will rollover, and should be fully expensed by 2019-20.

Reserves and Net Ending Fund Balance

A school district's net ending balance is a reserve account to fund unforeseen events in subsequent fiscal years. Included within the projected net ending balance is a "reserve for economic uncertainties," which is the state's recommended minimum reserve of three percent. The three percent reserve is calculated on the total expenditures in the general fund; however, the three percent state minimum reserve must be held in the unrestricted side of the budget or in special reserve Fund 17. Per Board Policy 3100 Budget, the Board intends to maintain a minimum reserve for economic uncertainties equal to ten percent of General Fund expenditures.

The SBUSD's reserve for economic uncertainties as of the 2017-18 unaudited actuals is above the state's minimum requirement of three percent. The projected unrestricted fund balance for 2018-19 is 11.94 percent and 9.12 percent for 2019-20, both of which includes the Special Reserve Fund 17.

DISTRICT RESERVES AND NET ENDING BALANCE



The SBUSD is reducing its General Operating Fund (Fund 01) reserve level each year to the extent that staff is projecting to have a 5.48 percent reserve for 2018-19, a 2.36 percent reserve in 2019-20 and a 1.94 percent for 2020-21. SBUSD's general fund reserves are projected to meet its state's require minimum balance with the help of the additional reserve in the Special Reserve Fund (Fund 17). It is critical that the SBUSD remain diligent in its monitoring of expenditures to ensure it remains solvent. SBUSD's three year projections can be very volatile. Staffing is 80 percent of the district's expenses, which means SBUSD must be strategic in its staffing to ensure that the student-to-teacher ratio is correct across all grades and subjects.

COMPONENTS OF UNRESTRICTED FUND BALANCE				
	2018-19 First Interim	2018-19 Second Interim	Change	Percent Change
Beginning Fund Balance	22,063,452.67	22,063,452.67	-	
Restatements/Audit Adjustments	-	-	-	
Results of Operations	(12,796,536.00)	(12,327,180.00)	469,356.00	
Ending Fund Balance	9,266,916.67	9,736,272.67	469,356.00	5.1%
Components of Ending Fund Balance				
<i>Nonspendable</i>				
<i>Assigned</i>				
Other Assigned	2,586.00	-	(2,586.00)	
One Time Mandated Funds	2,878,376.00	2,827,527.00	(50,849.00)	
Lottery	1,583,435.94	1,583,435.94	-	
Total Assigned Fund Balance	4,464,397.94	4,410,962.94	53,435.00	-1.2%
<i>Unassigned</i>				
Unassigned/Unappropriated	-	-	-	
Reserve for Economic Reserve Uncertainty	4,802,518.73	5,325,309.73	522,791.00	
Total Unassigned Fund Balance	4,802,518.73	5,325,309.73	522,791.00	10.9%
Ending Fund Balance	9,266,916.67	9,736,272.67	469,356.00	5.1%

Assigned Ending Fund Balances

Included in the ending fund balances are funds that are assigned. Assigned funds balances indicate that they are projected to be spent in the next one to three years. It is important to identify these and remove them from the total ending fund balance to ensure the District does not double spend the funds.

ENROLLMENT/ADA HISTORY AND PROJECTIONS

Based on the cohort survival projection method, it is anticipated that SBUSD will decrease in enrollment over the next six school years.

Enrollment/Average Daily Attendance (ADA)										
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Description	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Total Enrollment	14,134	13,842	13,719	13,475	13,320	13,171	13,119	12,855	12,603	12,785
Total P-2 ADA	13,320	13,099	12,891	12,709	12,626	12,484	12,434	12,170	11,931	12,103
Percentage Enr/ADA	94.24%	94.63%	93.96%	94.32%	94.79%	94.78%	94.78%	94.67%	94.67%	94.66%
ADA Incr (Decr) Yr Over Yr	(216)	(221)	(208)	(181)	(84)	(142)	(50)	(265)	(239)	172
Percentage Inc (Decr)	-1.5%	-1.6%	-1.5%	-1.3%	-0.6%	-1.1%	-0.4%	-2.0%	-1.9%	1.4%

Enrollment Projection per Grade Span					
Year	TK-3	4-6	7-8	9-12	Enr Proj
2015	2,712	1,832	3,105	6,551	14,200
2016	2,564	1,897	2,894	6,779	14,134
2017	2,458	1,843	2,968	6,573	13,842
2018	2,339	1,809	3,041	6,530	13,719
2019	2,260	1,765	3,055	6,395	13,475
2020	2,258	1,731	2,941	6,390	13,320
2021	2,259	1,670	2,850	6,392	13,171
2022	2,274	1,701	2,845	6,299	13,119
2023	2,286	1,594	2,789	6,186	12,855
2024	2,306	1,589	2,721	5,987	12,603
2025	2,433	1,600	2,775	5,977	12,785

Unduplicated Pupil Count										
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Elementary	3,066	3,191	3,254	3,166	3,128	3,128	3,103	3,103	3,103	3,072
Junior High	1,430	1,488	1,518	1,476	1,459	1,459	1,447	1,447	1,447	1,433
Senior High	2,561	2,665	2,718	2,644	2,613	2,613	2,591	2,591	2,591	2,566
Total	7,057	7,344	7,490	7,286	7,200	7,200	7,141	7,141	7,141	7,070
Projected Percentage	49.93%	53.06%	54.60%	54.07%	54.05%	54.67%	54.43%	55.55%	56.66%	55.30%

MULTI-YEAR PROJECTIONS

The Multi-Year Projections (MYP) have been updated with the actual ending fund balance for 2017-18 and the projected ending fund balances for 2018-19, 2019-20, and 2020-21. The 2018-19 Second Interim Report was prepared using the LCFF model and assumptions from the School Services of California Dartboard. The SBUSD is assuming a 3.7 percent COLA for 2018-19, a 3.46 and 2.86 percent COLA for 2019-20 and 2020-21, respectively. The Governor's 2018-19 Budget will fully fund LCFF to its targeted amount. All of the above assumptions are important; however, now that the SBUSD moves towards being a community-funded district, the growth in property taxes is more important than the state COLA.

SBUSD's portion of property taxes for 2018-19 will be reduced by approximately \$1.27 million from prior year taxes. This is a net result of an increase to regular property taxes of \$813,472 and a decrease to RDA property taxes of \$2,082,198 million. The decrease is mainly due to the one-time sale of RDA property in 2017-18. These events will put SBUSD back in to LCFF status for 2018-19.

Property Tax Growth	Actuals	Estimated
	2017-18*	2018-19
Secure	102,047,092	108,292,059
Unsecured	3,357,944	3,551,157
Homeowner	587,320	576,580
Other	-	-
Prior Year	4,103,207	347,462
Impounds	155,013	-
Supplemental	1,703,210	-
ERAF	-	-
RDA Restricted	147,542	153,531
RDA Unrestricted	9,156,439	9,184,906
RDA One Time	2,375,734	259,080
Total Property Tax	123,633,501	122,364,775
Total Change to PT	10.45%	-1.03%
Change to Reg PT	7.76%	0.73%
Change to RDA PT	45.23%	-17.83%
	*Montecito Fire & Mudslide: Sale of RDA	

Items for Consideration

Projecting a school district's budget for the two subsequent years is a difficult task with so many unforeseen circumstances. The Thomas Fire event is a perfect example, as well as, the Governor accelerating the full funding LCFF two years earlier than expected. Even with the full implementation of LCFF in 2018-19, this hardly restores the funding levels of schools to what they were before the great recession, yet these gains are quickly eroded by the increasing cost of health care, pensions, special education, transportation and utilities. This leaves very little for increasing programs and services for students.

		Actuals				Estimated Second Interim	ESTIMATED: Multi-Year Projections	
	Total Budget	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Funded Average Daily Attendance	13,469	13,508	13,331	13,109	12,904	12,710	12,629
2	Beginning Fund Balance/Audit Adj	11,304,520	15,149,772	21,805,857	24,562,787	25,279,903	11,097,570	4,078,718
	Revenue				CF	LCFF	CF/LCFF	CF
3	LCFF	108,633,175	117,459,771	120,686,174	131,542,746	127,877,723	132,795,977	135,871,085
4	Federal	6,770,449	6,139,640	6,347,464	6,737,778	7,738,267	7,525,564	7,323,497
5	Other State	7,151,774	13,104,457	16,198,690	13,277,149	13,735,121	10,890,810	10,890,810
6	Other Local & Other Sources	12,051,737	12,244,795	13,180,436	12,235,422	14,232,852	14,232,852	14,232,852
7	Total Revenue	134,607,135	148,948,663	156,412,764	163,793,096	163,583,963	165,445,203	168,318,244
	Expenditures							
8	Salaries and Benefits	106,261,482	114,819,544	125,456,449	132,220,671	137,415,456	140,665,988	143,406,870
9	Books and Supplies	5,471,278	6,269,511	6,777,570	7,076,408	8,974,482	8,289,440	6,875,677
10	Services & Operating	18,391,597	18,975,888	19,713,429	19,997,538	25,822,332	20,054,601	15,374,510
11	All Other Expenditures	637,525	2,341,389	1,708,386	3,781,363	5,554,026	3,454,026	3,454,026
12	Total Expenditures	130,761,883	142,406,332	153,655,834	163,075,980	177,766,296	172,464,055	169,111,082
13	Net Income(Loss)	3,845,252	6,542,331	2,756,930	717,116	(14,182,333)	(7,018,852)	(792,838)
14	Total Ending Balance	15,149,772	21,692,103	24,562,787	25,279,903	11,097,570	4,078,718	3,285,879
	Breakdown of Ending Fund Balance							
15	Restricted	3,491,461	3,623,262	3,926,429	3,216,449	1,361,297	-	-
16	Unrestricted	11,658,311	18,068,840	20,636,357	22,063,453	9,736,273	4,078,718	3,285,879
	Components of Unrestricted Ending Fund Balance							
17	Assigned Fund Balance	4,480,000	-	8,932,988	4,207,578	4,410,963	-	-
18	State Recommended 3% Reserve	3,922,857	4,272,190	4,609,675	4,892,279	5,332,989	5,173,922	5,073,332
19	Excess Unrestricted Fund Balance	3,255,455	13,796,650	7,093,694	12,963,596	(7,679)	(1,095,204)	(1,787,453)
20	Total Unrestricted Ending Fund Balance	11,658,311	18,068,840	20,636,357	22,063,453	9,736,273	4,078,718	3,285,879
21	General Fund Unrestricted Reserve	8.92%	12.69%	13.43%	13.53%	5.48%	2.36%	1.94%
	Special Reserve Fund 17							
	Beginning Fund Balance	4,478,441	4,809,473	4,897,041	6,044,602	9,231,767	11,481,767	11,656,767
22	Revenue	331,032	115,402	1,130,000	3,187,165	2,250,000	175,000	200,000
23	Expenditures	-	27,833	-	-	-	-	-
24	Net Income(loss)	331,032	87,568	1,130,000	3,187,165	2,250,000	175,000	200,000
25	Sp Reserve Ending Balance	4,809,473	4,897,041	6,027,041	9,231,767	11,481,767	11,656,767	11,856,767
26	Special Reserve %	3.68%	3.439%	3.92%	5.66%	6.46%	6.76%	7.01%
27	Total Unrestricted Reserves	12.59%	16.13%	17.35%	19.19%	11.94%	9.12%	8.95%

Please note that when approving the Second Interim budget report, the Board is also approving the proposed changes to the MYP.

Multi Year Changes since First Interim			
	First Interim	Second Interim	First & Second
Revenue Changes (Unrestricted/Restricted)	2019-20	2019-20	Variance
Net Property Tax Changes	5,726,724	4,918,254	(808,470)
Changes to Mandate One-Time Funding	(2,372,438)	(2,372,436)	2
Title I, II, & III decrease by 5% due to decrease in ADA	(210,160)	(212,703)	(2,543)
Changes in CTEIG funding	(951,875)	(471,875)	480,000
Miscellaneous Grants	-	-	-
Total Changes to Revenue	\$ 2,192,251	\$ 1,861,240	\$ (331,011)
Expenditure Changes (Unrestricted/Restricted)	2019-20	2019-20	Variance
Staff reductions	-	-	-
New Assistant Principals (2 FTE) for Elementary Schools	-	270,000	270,000
Additional 1 FTE for the Dyslexia program	-	97,509	97,509
Additional Professional Development Day (1 day)	341,257	341,257	-
HS Summer School	325,000	325,000	-
Proposed Digital Literacy Coaching Program - Unres	(339,400)	(339,400)	-
Step and column	1,318,893	1,187,348	(131,545)
Increase due to PERS and STRS	2,443,640	1,368,818	(1,074,822)
Total Changes to Salaries and Benefits	4,089,390	3,250,532	(838,858)
All Other Changes (Unrestricted/Restricted)	2019-20	2019-20	Variance
Changes to Mandate One-Time Expenditures	(111,469)	(213,167)	(101,698)
Changes in CTEIG funding	(951,875)	(471,875)	480,000
Dyslexia Program	300,000	-	(300,000)
Transfer to Special Reserve Fund 17	(2,100,000)	(2,100,000)	-
Services & Operating	(5,900,000)	(5,767,731)	132,269
All Other Expenditures	-	-	-
Total Changes to All Other Expenditures	(8,763,344)	(8,552,773)	210,571

Multi Year Changes since First Interim			
	First Interim	Second Interim	First & Second
Revenue Changes (Unrestricted/Restricted)	2020-21	2020-21	Variance
Net Property Tax Changes	3,116,987	3,075,108	(41,879)
Title I, II, & III decrease by 5% due to decrease in ADA	(199,652)	(202,068)	(2,416)
Total Changes to Revenue	\$ 2,917,335	\$ 2,873,040	\$ (44,295)
Expenditure Changes (Unrestricted/Restricted)	2020-21	2020-21	Variance
Staff reductions	-	-	-
Additional Professional Development Day (1 day)	341,257	-	(341,257)
Step and column	1,334,719	1,201,596	(133,123)
Increase due to PERS and STRS	1,765,351	1,539,285	(226,066)
Total Changes to Salaries and Benefits	3,441,327	2,740,881	(700,446)
All Other Changes (Unrestricted/Restricted)	2020-21	2020-21	Variance
Changes to Mandate One-Time Expenditures	(2,878,376)	(2,827,527)	50,849
Services & Operating	(3,663,082)	(3,266,328)	396,754
All Other Expenditures	-	-	-
Total Changes to All Other Expenditures	(6,541,458)	(6,093,855)	447,603

Food Service Update

The Food Service Department is projecting the following ending balances for 2018-19:

Resource	Description	2018-19
		Ending Balances
5310	Child Nutrition: School Programs	\$ 127.68
5320	Child Nutrition: Child Care Food Program	496,235.01
5330	Child Nutrition: Summer Food Service Program	368,134.15
7024	California-grown Fresh School Meals Grant	<u>1,870.00</u>
Total Restricted Ending Balance		<u>\$ 866,366.84</u>

Standardized Account Code Structure (SACS) Forms

- Form CA:** Certification page. The certification page contains contact information and signature lines as proof that the SACS financial report has been reviewed by the school district's board of education.
- Form 01:** General Fund. This is a school district's general operating fund.
- Form 09:** Charter Schools Special Revenue Fund. Used to account for charter school activities. In the case for SBUSD, it pertains just to Santa Barbara Charter School (SBCS). This allows the District to separate activities of the SBCS from the District's general fund. Other SBUSD sponsored charter schools operate independently from the District's financial system and are not reported in SBUSD financial reports. These charter schools issue their own reports.
- Form 12:** Child Development Fund. Used to account separately for federal, state, and local revenues to operate child development programs.
- Form 13:** Cafeteria Special Reserve Fund (referred to as food service's operating fund). Used to account separately for federal, state, and local resources to operate the food service program.
- Form 14:** Deferred Maintenance Fund. Used to account separately for revenues that are restricted or committed for deferred maintenance purposes (Education Code Section 17582).
- Form 17:** Special Reserve Fund. Used primarily as a savings account and is intended to be used as a reserve fund. Expenditures from this special reserve fund must be transferred into the general or other appropriate fund prior to expenditures.
- Form 21:** Building Fund. It exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the building fund (fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board.
- Form 25:** Capital Facilities Fund. Used primarily to account separately for money received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances (Government Codes sections 65970–65981) or private agreements between the LEA and the developer. Interest earned in the capital facilities fund is restricted to that fund. These funds are collected from developers/homeowners prior to building.
- Form 35:** County School Facilities Fund. Established to receive apportionments from the State School Facilities Fund Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).
- Form 40:** Special Reserve for Capital Outlay Fund. Exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). This

fund may also be used to account for any other revenues specifically for capital projects that are not restricted to funds 21, 25, 30, 35, or 49. Other authorized resources that may be transferred to the special reserve fund for capital outlay projects are proceeds from the sale or lease-with-option-to-purchase of real property and rentals and leases of real property specifically authorized for deposit to the fund by the governing board.

Forms 51-52: Bond Interest and Redemption Fund. Used for the repayment of bonds issued for an LEA. The county board of supervisors issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the building fund (fund 21) of the LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the bond interest and redemption fund of the LEA. The county auditor-controller maintains control over the LEA's bond interest and redemption fund. The county treasurer must pay the principal and interest on the bonds from taxes levied by the county auditor-controller.

Form 67: Self-Insurance Fund. Used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers compensation, health and welfare, and deductible property loss. SBUSD is currently insured by SISC for workers' compensation; however, many years ago the District was self-insured and therefore must reserve a small amount of funds, \$10,000, for one claim until resolved. Once that claim is resolved the district can close the fund.

Form A: Average Daily Attendance. This form reports school district's ADA for 2016-17 and projections for 2017-18. ADA is calculated by how many days each student is attending school within the period. Each column reports the ADA for the different periods. Period 2 (P-2 is approximately 132 days) is the period that a school district is funded on for LCFF unless it is declining in ADA. Funded ADA is used if a district's ADA is lower in the current year than the prior year. Annual ADA is as of the last day of school (180 days).

Form CASH: Cash Flow Form. A cash flow statement is a financial report that describes the sources of a district's cash and how that cash was spent over a specified time period. It does not include non-cash items such as depreciation. Cash flow is useful for determining the short-term needs of a district, particularly its ability to pay bills and when its revenues are received.

Form ESMOE: Every Student Succeeds Act form has replaced the No Child Left Behind Maintenance of Effort Expenditure Form. This form compiles the expenditures to be used in determining if a local educational agency (LEA) met the maintenance of effort requirement under the Elementary and Secondary Education Act, as reauthorized. Districts that fail to meet the MOE requirement applicable to a particular funding year will result in a reduction of allocations in the next fiscal year. SBUSD has made its maintenance of effort for the past nine years.

Form ICR: Indirect Cost Rate Form. Used to calculate a district's percentage to charge for general administration cost. The final percentages are available in April prior to the following fiscal year.

- Form MYP:** Multi-Year Projection Form. A multi-year financial projection is a forecast of a school district's revenues and expenditures over a defined period of time based on a specific set of assumptions.
- Form SIAI:** Summary of Inter-Fund Activities Form. This form is used for reconciling all inter-fund activities. The SACS software will automatically generate this report and if a school district is out of balance, the Technical Review Checks Form will report the imbalances.
- Form 01CS:** Criteria and Standards Review Form. This form provides a methodology and assumptions used to estimate ADA, enrollment, revenues, expenditure, reserves and fund balance and multi-year commitments. It measures reasonableness and requires an explanation as to why a district is not within the parameters.
- Form TRC:** Technical Review Checklist Form. This is an auto check to ensure that all basic entries and supplemental forms are completed and the accounting is correct. If the checklist form comes back with issues, an explanation must be provided for any warnings. All fatal checks must be corrected prior to official export.

OTHER FUNDS

The following schedules provide revenue and expenditure details and the effect on fund balance for all other district funds.

Form 09 - Charter School	2018-19 First Interim	2018-19 Second Interim	Net Change
Revenues	A	B	(B - A) = C
LCFF	2,374,822.00	2,396,605.00	21,783.00
Federal Revenue	48,995.00	48,995.00	-
Other State	162,663.00	216,016.00	53,353.00
Other Local	553,409.00	553,409.00	-
Interfund Transfers-Transfer In	103,887.00	103,887.00	-
Total Revenues	3,243,776.00	3,318,912.00	75,136.00
Expenditures	A	B	(A - B) = C
Salaries and Benefits	2,815,269.00	2,820,489.00	(5,220.00)
Books and Supplies	110,280.00	118,580.00	(8,300.00)
Services and Other Operating	134,526.40	140,526.40	(6,000.00)
Capital Outlay	-	-	-
Other Outgo	1,056.00	1,056.00	-
Transfers Out	215,000.00	215,000.00	-
Total Expenditures	3,276,131.40	3,295,651.40	(19,520.00)
Change to Fund Balance	(32,355.40)	23,260.60	55,616.00

Form 12 - Child Development	2018-19 First Interim	2018-19 Second Interim	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	329,588.00	329,588.00	-
Other State	3,016,920.00	3,217,389.00	200,469.00
Other Local	496,943.00	496,943.00	-
Total Revenues	3,843,451.00	4,043,920.00	200,469.00
Expenditures	A	B	(A - B) = C
Salaries and Benefits	3,214,488.00	3,252,082.00	(37,594.00)
Books and Supplies	243,164.00	247,138.00	(3,974.00)
Service and Other Operating	218,504.00	227,520.00	(9,016.00)
Capital Outlay	-	-	-
Other Outgo	5,425.00	5,538.00	(113.00)
Transfers Out	204,330.00	205,095.00	(765.00)
Total Expenditures	3,885,911.00	3,937,373.00	(51,462.00)
Change to Fund Balance	(42,460.00)	106,547.00	149,007.00

	2018-19	2018-19	
Form 13 - Cafeteria	First Interim	Second Interim	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	6,080,000.00	6,080,000.00	-
Other State	438,000.00	563,000.00	125,000.00
Other Local	3,941,718.00	3,811,718.00	(130,000.00)
Interfund Transfers-Transfer In	182,570.00	182,570.00	-
Total Revenues	10,642,288.00	10,637,288.00	(5,000.00)
Expenditures	A	B	(A - B) = C
Salaries and Benefits	6,263,847.14	6,485,700.00	(221,852.86)
Books and Supplies	2,288,812.50	2,340,171.00	(51,358.50)
Service and Other Operating	519,370.00	529,041.00	(9,671.00)
Capital Outlay	45,405.00	112,500.00	(67,095.00)
Other Outgo	-	-	-
Transfers Out	477,462.47	478,161.00	(698.53)
Total Expenditures	9,594,897.11	9,945,573.00	(350,675.89)
Change to Fund Balance	1,047,390.89	691,715.00	(355,675.89)

	2018-19	2018-19	
Form 14 - Deferred Maintenance	First Interim	Second Interim	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	-	-	-
Other State	-	66,000.00	66,000.00
Other Local	-	-	-
Interfund Transfers-Transfer In	-	-	-
Total Revenues	-	66,000.00	66,000.00
Expenditures	A	B	(A - B) = C
Salaries and Benefits	-	-	-
Books and Supplies	-	7,039.00	(7,039.00)
Service and Other Operating	-	15,360.00	(15,360.00)
Capital Outlay	-	38,350.00	(38,350.00)
Other Outgo	-	-	-
Transfers Out	-	-	-
Total Expenditures	-	60,749.00	(60,749.00)
Change to Fund Balance	-	5,251.00	5,251.00

	2018-19	2018-19	
Form 17 - Special Reserve non Capital	First Interim	Second Interim	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	-		-
Other State	-		-
Other Local	150,000.00	150,000.00	-
Interfund Transfers-Transfer In	2,100,000.00	2,100,000.00	-
Total Revenues	2,250,000.00	2,250,000.00	-
Expenditures	A	B	(A - B) = C
Salaries and Benefits	-	-	-
Service and Other Operating	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	-
Change to Fund Balance	2,250,000.00	2,250,000.00	-

	2018-19	2018-19	
Form 21 - Building	First Interim	Second Interim	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	1,414,672.00	1,624,337.00	209,665.00
Other Sources	-	-	-
Total Revenues	1,414,672.00	1,624,337.00	209,665.00
Expenditures	A	B	(A - B) = C
Salaries and Benefits	710,230.00	552,001.00	158,229.00
Books and Supplies	4,800.00	4,800.00	-
Services and Other Operating	2,000.00	2,000.00	-
Capital Outlay	57,340,980.38	60,848,169.38	(3,507,189.00)
Other Outgo	-		-
Total Expenditures	58,058,010.38	61,406,970.38	(3,348,960.00)
Change to Fund Balance	(56,643,338.38)	(59,782,633.38)	(3,139,295.00)

	2018-19	2018-19	
Form 25 - Capital Facilities	First Interim	Second Interim	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	1,460,000.00	1,487,594.00	27,594.00
Interfund Transfers-Transfer In	-	-	-
Total Revenues	\$ 1,460,000.00	\$ 1,487,594.00	\$ 27,594.00
Expenditures	A	B	(A - B) = C
Salaries and Benefits	32,500.00	42,544.00	(10,044.00)
Books and Supplies	81,000.00	81,000.00	-
Services and Other Operating	376,411.00	376,411.00	-
Capital Outlay	690,151.00	863,674.00	(173,523.00)
Total Expenditures	1,180,062.00	1,363,629.00	(183,567.00)
Change to Fund Balance	279,938.00	123,965.00	(155,973.00)

	2018-19	2018-19	
Form 35 - County School Facilities	First Interim	Second Interim	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	-	-	-
Other State	1,811,283.00	-	(1,811,283.00)
Other Local	5,600.00	91,945.00	86,345.00
Interfund Transfers-Transfer In	-	-	-
Total Revenues	1,816,883.00	91,945.00	(1,724,938.00)
Expenditures	A	B	(A - B) = C
Salaries and Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating	-	-	-
Capital Outlay	8,159,027.00	8,159,027.00	-
Total Expenditures	8,159,027.00	8,159,027.00	-
Change to Fund Balance	(6,342,144.00)	(8,067,082.00)	(1,724,938.00)

	2018-19	2018-19	
Form 40 - Capital Outlay	First Interim	Second Interim	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	104,428.00	104,428.00	-
Interfund Transfers-Transfer In		-	-
Total Revenues	104,428.00	104,428.00	-
Expenditures	A	B	(A - B) = C
Salaries and Benefits	-	-	-
Books and Supplies	21,000.00	21,000.00	-
Service and Other Operating	3,455.00	3,455.00	-
Capital Outlay	1,047,717.20	1,051,557.20	(3,840.00)
Total Expenditures	1,072,172.20	1,076,012.20	(3,840.00)
Change to Fund Balance	(967,744.20)	(971,584.20)	(3,840.00)

	2018-19	2018-19	
Form 51/52 - Bond Interest & Redemption	First Interim	Second Interim	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	-	-	-
Other State	58,224.00	64,165.00	5,941.00
Other Local	16,446,637.00	18,181,468.00	1,734,831.00
Other Sources	-	-	-
Total Revenues	16,504,861.00	18,245,633.00	1,740,772.00
Expenditures	A	B	(A - B) = C
Salaries and Benefits	-	-	-
Books and Supplies	-	-	-
Service and Other Operating	-	-	-
Other Outgo	13,201,205.00	19,241,156.00	(6,039,951.00)
Total Expenditures	13,201,205.00	19,241,156.00	(6,039,951.00)
Change to Fund Balance	3,303,656.00	(995,523.00)	(4,299,179.00)

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: March 12, 2019

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Meg Jette

Telephone: 805-963-4338 ext. 6230

Title: Assistant Superintendent of Business Services

E-mail: mjette@sbunified.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 first interim.	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 first interim.	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 first interim.	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 first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the 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 first interim 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 first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, 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	

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2018-19 Original Budget	2018-19 Board Approved Operating Budget	2018-19 Actuals to Date	2018-19 Projected Totals
Form	Description				
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund	G	G	G	G
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund			G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	125,654,553.00	125,781,400.00	70,667,483.64	124,808,307.00	(973,093.00)	-0.8%
2) Federal Revenue		8100-8299	0.00	70,963.00	152,632.60	152,633.00	81,670.00	115.1%
3) Other State Revenue		8300-8599	4,731,754.00	4,993,097.00	1,241,318.20	4,993,097.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,825,619.00	4,784,747.00	2,214,268.19	4,984,747.00	200,000.00	4.2%
5) TOTAL, REVENUES			134,211,926.00	135,630,207.00	74,275,702.63	134,938,784.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	58,730,610.00	58,246,044.00	29,479,613.26	58,206,521.00	39,523.00	0.1%
2) Classified Salaries		2000-2999	18,568,035.00	19,252,256.00	10,652,061.46	19,221,753.00	30,503.00	0.2%
3) Employee Benefits		3000-3999	22,225,817.00	22,791,268.00	12,330,541.53	22,910,427.00	(119,159.00)	-0.5%
4) Books and Supplies		4000-4999	5,251,149.00	6,098,844.00	3,476,455.66	5,876,992.00	221,852.00	3.6%
5) Services and Other Operating Expenditures		5000-5999	18,085,707.00	18,709,231.00	9,378,576.28	18,496,863.00	212,368.00	1.1%
6) Capital Outlay		6000-6999	438,750.00	299,515.00	108,086.06	203,365.00	96,150.00	32.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	223,697.00	229,997.00	220,232.28	236,797.00	(6,800.00)	-3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,241,558.00)	(1,359,733.00)	0.00	(1,406,924.00)	47,191.00	-3.5%
9) TOTAL, EXPENDITURES			122,282,207.00	124,267,422.00	65,645,566.53	123,745,794.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,929,719.00	11,362,785.00	8,630,136.10	11,192,990.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	10,000,000.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,425,411.00	2,386,457.00	11,000,000.00	2,386,457.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	52,000.00	52,000.00	0.00	0.00	(52,000.00)	-100.0%
b) Uses		7630-7699	139,230.00	139,230.00	0.00	139,230.00	0.00	0.0%
3) Contributions		8980-8999	(21,207,486.00)	(21,685,634.00)	0.00	(20,994,483.00)	691,151.00	-3.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,720,127.00)	(24,159,321.00)	(1,000,000.00)	(23,520,170.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,790,408.00)	(12,796,536.00)	7,630,136.10	(12,327,180.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,776,871.96	22,063,452.67		22,063,452.67	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)			16,776,871.96	22,063,452.67		22,063,452.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,776,871.96	22,063,452.67		22,063,452.67		
2) Ending Balance, June 30 (E + F1e)			5,986,463.96	9,266,916.67		9,736,272.67		
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	3,907,019.15	4,464,397.94		4,410,962.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,079,444.81	4,802,518.73		5,325,309.73		
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	11,443,098.00	11,443,098.00	7,102,425.00	11,443,098.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,578,124.00	2,580,710.00	1,310,855.00	2,580,710.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	604,940.00	576,580.00	291,092.27	576,580.00	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	107,877,779.00	108,292,059.00	59,887,004.51	108,292,059.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,500,933.00	3,551,157.00	2,680,108.01	3,551,157.00	0.00	0.0%
Prior Years' Taxes		8043	159,663.00	(420,807.00)	(58,835.11)	347,462.00	768,269.00	-182.6%
Supplemental Taxes		8044	0.00	0.00	(86,842.77)	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,498,012.00	9,597,517.00	4,895,016.73	9,597,517.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			135,662,549.00	135,620,314.00	76,020,823.64	136,388,583.00	768,269.00	0.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,856,101.00)	(9,685,383.00)	(5,353,340.00)	(11,426,745.00)	(1,741,362.00)	18.0%
Property Taxes Transfers		8097	(151,895.00)	(153,531.00)	0.00	(153,531.00)	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			125,654,553.00	125,781,400.00	70,667,483.64	124,808,307.00	(973,093.00)	-0.8%
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	70,963.00	152,632.60	152,633.00	81,670.00	115.1%
TOTAL, FEDERAL REVENUE			0.00	70,963.00	152,632.60	152,633.00	81,670.00	115.1%
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	2,751,896.00	2,947,148.00	574,712.00	2,947,148.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,929,858.00	1,995,949.00	666,606.20	1,995,949.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,731,754.00	4,993,097.00	1,241,318.20	4,993,097.00	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)
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	1,000.00	793.75	1,000.00	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	487,989.00	470,717.00	311,701.00	470,717.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	369,590.27	500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	35,000.00	35,000.00	4,017.18	35,000.00	0.00	0.0%
All Other Fees and Contracts		8689	125,000.00	125,000.00	65,616.15	125,000.00	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	2,677,630.00	3,653,030.00	1,462,549.84	3,853,030.00	200,000.00	5.5%
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			3,825,619.00	4,784,747.00	2,214,268.19	4,984,747.00	200,000.00	4.2%
TOTAL, REVENUES			134,211,926.00	135,630,207.00	74,275,702.63	134,938,784.00	(691,423.00)	-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	47,161,746.00	46,715,184.00	23,119,277.57	46,781,244.00	(66,060.00)	-0.1%
Certificated Pupil Support Salaries		1200	3,606,197.00	3,673,076.00	1,819,162.20	3,708,256.00	(35,180.00)	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,052,369.00	5,950,337.00	3,508,732.98	5,952,046.00	(1,709.00)	0.0%
Other Certificated Salaries		1900	1,910,298.00	1,907,447.00	1,032,440.51	1,764,975.00	142,472.00	7.5%
TOTAL, CERTIFICATED SALARIES			58,730,610.00	58,246,044.00	29,479,613.26	58,206,521.00	39,523.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	553,768.00	715,114.00	358,697.24	721,783.00	(6,669.00)	-0.9%
Classified Support Salaries		2200	7,440,136.00	7,812,241.00	4,292,266.91	7,828,313.00	(16,072.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	2,145,308.00	2,159,759.00	1,262,039.45	2,138,067.00	21,692.00	1.0%
Clerical, Technical and Office Salaries		2400	7,124,940.00	7,101,854.00	3,946,759.78	7,080,704.00	21,150.00	0.3%
Other Classified Salaries		2900	1,303,883.00	1,463,288.00	792,298.08	1,452,886.00	10,402.00	0.7%
TOTAL, CLASSIFIED SALARIES			18,568,035.00	19,252,256.00	10,652,061.46	19,221,753.00	30,503.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,534,771.00	9,445,760.00	4,753,967.65	9,451,119.00	(5,359.00)	-0.1%
PERS		3201-3202	3,196,915.00	3,337,798.00	1,770,863.18	3,322,639.00	15,159.00	0.5%
OASDI/Medicare/Alternative		3301-3302	2,240,705.00	2,376,445.00	1,180,581.35	2,303,737.00	72,708.00	3.1%
Health and Welfare Benefits		3401-3402	4,663,840.00	5,027,722.00	3,023,253.36	5,218,893.00	(191,171.00)	-3.8%
Unemployment Insurance		3501-3502	39,950.00	36,884.00	18,966.74	40,632.00	(3,748.00)	-10.2%
Workers' Compensation		3601-3602	1,210,077.00	1,223,965.00	634,773.49	1,225,331.00	(1,366.00)	-0.1%
OPEB, Allocated		3701-3702	767,167.00	766,884.00	400,950.98	770,266.00	(3,382.00)	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	572,392.00	575,810.00	547,184.78	577,810.00	(2,000.00)	-0.3%
TOTAL, EMPLOYEE BENEFITS			22,225,817.00	22,791,268.00	12,330,541.53	22,910,427.00	(119,159.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	305,602.00	102,644.00	48,629.61	102,644.00	0.00	0.0%
Materials and Supplies		4300	4,405,878.00	5,429,531.00	3,227,028.95	5,239,729.00	189,802.00	3.5%
Noncapitalized Equipment		4400	539,669.00	566,669.00	200,797.10	534,619.00	32,050.00	5.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,251,149.00	6,098,844.00	3,476,455.66	5,876,992.00	221,852.00	3.6%
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	436,466.00	505,699.00	218,691.18	551,508.00	(45,809.00)	-9.1%
Dues and Memberships		5300	117,672.00	113,195.00	80,681.55	110,542.00	2,653.00	2.3%
Insurance		5400-5450	1,043,356.00	1,080,356.00	1,069,792.33	1,080,356.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,243,539.00	3,736,863.00	1,542,615.27	3,653,863.00	83,000.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,619,004.00	1,736,367.00	793,071.49	1,466,636.00	269,731.00	15.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,436,716.00	10,342,047.00	5,361,803.88	10,569,204.00	(227,157.00)	-2.2%
Communications		5900	1,188,954.00	1,194,704.00	311,920.58	1,064,754.00	129,950.00	10.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,085,707.00	18,709,231.00	9,378,576.28	18,496,863.00	212,368.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	242,750.00	68,450.00	(480.00)	10,300.00	58,150.00	85.0%
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	196,000.00	231,065.00	108,566.06	193,065.00	38,000.00	16.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			438,750.00	299,515.00	108,086.06	203,365.00	96,150.00	32.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	18,000.00	16,700.00	15,688.76	16,700.00	0.00	0.0%
Other Debt Service - Principal		7439	205,697.00	213,297.00	204,543.52	220,097.00	(6,800.00)	-3.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			223,697.00	229,997.00	220,232.28	236,797.00	(6,800.00)	-3.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(321,931.00)	(462,940.00)	0.00	(508,668.00)	45,728.00	-9.9%
Transfers of Indirect Costs - Interfund		7350	(919,627.00)	(896,793.00)	0.00	(898,256.00)	1,463.00	-0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,241,558.00)	(1,359,733.00)	0.00	(1,406,924.00)	47,191.00	-3.5%
TOTAL, EXPENDITURES			122,282,207.00	124,267,422.00	65,645,566.53	123,745,794.00	521,628.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	10,000,000.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	10,000,000.00	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	1,100,000.00	2,100,000.00	1,000,000.00	2,100,000.00	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	221,524.00	182,570.00	0.00	182,570.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	103,887.00	103,887.00	10,000,000.00	103,887.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,425,411.00	2,386,457.00	11,000,000.00	2,386,457.00	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	52,000.00	52,000.00	0.00	0.00	(52,000.00)	-100.0%
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			52,000.00	52,000.00	0.00	0.00	(52,000.00)	-100.0%
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	139,230.00	139,230.00	0.00	139,230.00	0.00	0.0%
(d) TOTAL, USES			139,230.00	139,230.00	0.00	139,230.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(21,207,486.00)	(21,685,634.00)	0.00	(20,994,483.00)	691,151.00	-3.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,207,486.00)	(21,685,634.00)	0.00	(20,994,483.00)	691,151.00	-3.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(22,720,127.00)	(24,159,321.00)	(1,000,000.00)	(23,520,170.00)	639,151.00	-2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,941,973.00	3,069,416.00	1,598,072.00	3,069,416.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,234,004.00	7,374,340.00	2,483,509.49	7,585,634.00	211,294.00	2.9%
3) Other State Revenue		8300-8599	7,639,905.00	8,653,484.00	2,370,159.50	8,742,024.00	88,540.00	1.0%
4) Other Local Revenue		8600-8799	5,178,737.00	9,008,158.00	5,160,447.98	9,248,105.00	239,947.00	2.7%
5) TOTAL, REVENUES			21,994,619.00	28,105,398.00	11,612,188.97	28,645,179.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,291,061.00	15,815,160.00	7,450,957.71	15,339,794.00	475,366.00	3.0%
2) Classified Salaries		2000-2999	9,882,881.00	9,965,408.00	4,538,555.69	9,234,440.00	730,968.00	7.3%
3) Employee Benefits		3000-3999	12,644,784.00	13,009,052.00	3,596,042.01	12,502,521.00	506,531.00	3.9%
4) Books and Supplies		4000-4999	1,232,550.00	2,716,866.00	966,204.87	3,097,490.00	(380,624.00)	-14.0%
5) Services and Other Operating Expenditures		5000-5999	3,931,382.00	6,069,773.00	2,185,709.12	7,325,469.00	(1,255,696.00)	-20.7%
6) Capital Outlay		6000-6999	17,334.00	134,288.00	157,171.07	246,290.00	(112,002.00)	-83.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	3,240,143.00	1,763,452.00	3,240,143.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	321,931.00	462,940.00	0.00	508,668.00	(45,728.00)	-9.9%
9) TOTAL, EXPENDITURES			43,321,923.00	51,413,630.00	20,658,092.47	51,494,815.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,327,304.00)	(23,308,232.00)	(9,045,903.50)	(22,849,636.00)		
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	21,207,486.00	21,685,634.00	0.00	20,994,483.00	(691,151.00)	-3.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,207,486.00	21,685,634.00	0.00	20,994,483.00		

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)			(119,818.00)	(1,622,598.00)	(9,045,903.50)	(1,855,153.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,378,958.08	3,216,449.32		3,216,449.32	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)			1,378,958.08	3,216,449.32		3,216,449.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,378,958.08	3,216,449.32		3,216,449.32		
2) Ending Balance, June 30 (E + F1e)			1,259,140.08	1,593,851.32		1,361,296.32		
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	1,259,140.08	1,593,851.60		1,361,296.60		
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	(0.28)		(0.28)		

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	2,941,973.00	3,069,416.00	1,598,072.00	3,069,416.00	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			2,941,973.00	3,069,416.00	1,598,072.00	3,069,416.00	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	2,322,708.00	2,244,864.00	0.00	2,244,864.00	0.00	0.0%
Special Education Discretionary Grants		8182	270,869.00	202,406.00	0.00	202,406.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,201,065.00	2,938,075.00	1,559,190.42	2,990,015.00	51,940.00	1.8%
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	375,590.00	425,572.00	287,568.90	424,480.00	(1,092.00)	-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 (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	32,620.00	63,413.00	7,389.29	63,413.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	307,289.00	776,147.00	191,749.00	776,147.00	0.00	0.0%
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	0.00	0.00	80,224.00	160,446.00	160,446.00	New
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	80,224.00	160,446.00	160,446.00	New
Career and Technical Education	3500-3599	8290	121,057.00	121,057.00	44,809.12	121,057.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	602,806.00	602,806.00	312,578.76	602,806.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,234,004.00	7,374,340.00	2,483,509.49	7,585,634.00	211,294.00	2.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	634,474.00	700,565.00	63,716.54	700,565.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,113,463.00	1,113,463.00	723,751.50	1,113,463.00	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	510,000.00	951,875.00	951,874.84	951,875.00	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	12,948.00	522.75	12,948.00	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	5,381,968.00	5,874,633.00	630,293.87	5,963,173.00	88,540.00	1.5%
TOTAL, OTHER STATE REVENUE			7,639,905.00	8,653,484.00	2,370,159.50	8,742,024.00	88,540.00	1.0%

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)
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	151,895.00	153,531.00	203,375.03	203,375.00	49,844.00	32.5%
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	554,665.00	57,961.00	0.00	57,961.00	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	92,940.00	122,228.00	192,380.00	99,440.00	107.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		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	1,468,696.00	1,925,502.00	1,126,611.95	2,016,165.00	90,663.00	4.7%
Tuition		8710	0.00	2,922,621.00	1,590,482.00	2,922,621.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	3,003,481.00	3,855,603.00	2,117,751.00	3,855,603.00	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			5,178,737.00	9,008,158.00	5,160,447.98	9,248,105.00	239,947.00	2.7%
TOTAL, REVENUES			21,994,619.00	28,105,398.00	11,612,188.97	28,645,179.00	539,781.00	1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,140,773.00	10,627,186.00	4,760,498.27	10,183,176.00	444,010.00	4.2%
Certificated Pupil Support Salaries		1200	2,223,752.00	2,220,784.00	1,073,640.36	2,152,602.00	68,182.00	3.1%
Certificated Supervisors' and Administrators' Salaries		1300	893,302.00	853,571.00	548,781.98	837,610.00	15,961.00	1.9%
Other Certificated Salaries		1900	2,033,234.00	2,113,619.00	1,068,037.10	2,166,406.00	(52,787.00)	-2.5%
TOTAL, CERTIFICATED SALARIES			15,291,061.00	15,815,160.00	7,450,957.71	15,339,794.00	475,366.00	3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,910,397.00	6,837,731.00	2,873,795.72	6,082,823.00	754,908.00	11.0%
Classified Support Salaries		2200	257,018.00	319,766.00	222,307.41	323,308.00	(3,542.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	430,362.00	437,204.00	257,490.79	437,214.00	(10.00)	0.0%
Other Classified Salaries		2900	2,285,104.00	2,370,707.00	1,184,961.77	2,391,095.00	(20,388.00)	-0.9%
TOTAL, CLASSIFIED SALARIES			9,882,881.00	9,965,408.00	4,538,555.69	9,234,440.00	730,968.00	7.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,714,977.00	7,795,456.00	1,180,223.52	7,695,296.00	100,160.00	1.3%
PERS		3201-3202	1,649,737.00	1,681,884.00	712,230.94	1,516,638.00	165,246.00	9.8%
OASDI/Medicare/Alternative		3301-3302	924,965.00	983,101.00	429,110.71	926,538.42	56,562.58	5.8%
Health and Welfare Benefits		3401-3402	1,704,979.00	1,873,520.00	957,962.78	1,715,877.00	157,643.00	8.4%
Unemployment Insurance		3501-3502	12,562.00	12,957.00	5,696.86	12,520.00	437.00	3.4%
Workers' Compensation		3601-3602	391,303.00	400,186.00	186,542.00	384,000.78	16,185.22	4.0%
OPEB, Allocated		3701-3702	238,603.00	251,385.00	119,038.80	242,087.80	9,297.20	3.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,658.00	10,563.00	5,236.40	9,563.00	1,000.00	9.5%
TOTAL, EMPLOYEE BENEFITS			12,644,784.00	13,009,052.00	3,596,042.01	12,502,521.00	506,531.00	3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	228,881.00	205,460.00	83,365.25	200,719.00	4,741.00	2.3%
Books and Other Reference Materials		4200	26,716.00	111,124.00	10,432.23	118,155.00	(7,031.00)	-6.3%
Materials and Supplies		4300	847,495.00	2,126,249.00	779,382.60	2,353,833.00	(227,584.00)	-10.7%
Noncapitalized Equipment		4400	129,458.00	274,033.00	93,024.79	421,783.00	(147,750.00)	-53.9%
Food		4700	0.00	0.00	0.00	3,000.00	(3,000.00)	New
TOTAL, BOOKS AND SUPPLIES			1,232,550.00	2,716,866.00	966,204.87	3,097,490.00	(380,624.00)	-14.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	139,414.00	53,890.00	40,286.96	53,890.00	0.00	0.0%
Travel and Conferences		5200	378,019.00	784,638.00	166,447.40	843,485.00	(58,847.00)	-7.5%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,714.00	109,604.00	50,236.11	108,604.00	1,000.00	0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,284,384.00	5,100,002.00	1,920,374.05	6,298,651.00	(1,198,649.00)	-23.5%
Communications		5900	20,851.00	21,639.00	8,364.60	20,839.00	800.00	3.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,931,382.00	6,069,773.00	2,185,709.12	7,325,469.00	(1,255,696.00)	-20.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	74,000.00	73,951.80	84,775.00	(10,775.00)	-14.6%
Buildings and Improvements of Buildings		6200	0.00	0.00	37,414.14	46,640.00	(46,640.00)	New
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	17,334.00	60,288.00	45,805.13	114,875.00	(54,587.00)	-90.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,334.00	134,288.00	157,171.07	246,290.00	(112,002.00)	-83.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	2,497,283.00	1,353,915.00	2,497,283.00	0.00	0.0%
Payments to County Offices		7142	0.00	742,860.00	409,537.00	742,860.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	3,240,143.00	1,763,452.00	3,240,143.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	321,931.00	462,940.00	0.00	508,668.00	(45,728.00)	-9.9%
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			321,931.00	462,940.00	0.00	508,668.00	(45,728.00)	-9.9%
TOTAL, EXPENDITURES			43,321,923.00	51,413,630.00	20,658,092.47	51,494,815.00	(81,185.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from 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	21,207,486.00	21,685,634.00	0.00	20,994,483.00	(691,151.00)	-3.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			21,207,486.00	21,685,634.00	0.00	20,994,483.00	(691,151.00)	-3.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			21,207,486.00	21,685,634.00	0.00	20,994,483.00	691,151.00	-3.2%

2018-19 Second 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	128,596,526.00	128,850,816.00	72,265,555.64	127,877,723.00	(973,093.00)	-0.8%
2) Federal Revenue		8100-8299	6,234,004.00	7,445,303.00	2,636,142.09	7,738,267.00	292,964.00	3.9%
3) Other State Revenue		8300-8599	12,371,659.00	13,646,581.00	3,611,477.70	13,735,121.00	88,540.00	0.6%
4) Other Local Revenue		8600-8799	9,004,356.00	13,792,905.00	7,374,716.17	14,232,852.00	439,947.00	3.2%
5) TOTAL, REVENUES			156,206,545.00	163,735,605.00	85,887,891.60	163,583,963.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	74,021,671.00	74,061,204.00	36,930,570.97	73,546,315.00	514,889.00	0.7%
2) Classified Salaries		2000-2999	28,450,916.00	29,217,664.00	15,190,617.15	28,456,193.00	761,471.00	2.6%
3) Employee Benefits		3000-3999	34,870,601.00	35,800,320.00	15,926,583.54	35,412,948.00	387,372.00	1.1%
4) Books and Supplies		4000-4999	6,483,699.00	8,815,710.00	4,442,660.53	8,974,482.00	(158,772.00)	-1.8%
5) Services and Other Operating Expenditures		5000-5999	22,017,089.00	24,779,004.00	11,564,285.40	25,822,332.00	(1,043,328.00)	-4.2%
6) Capital Outlay		6000-6999	456,084.00	433,803.00	265,257.13	449,655.00	(15,852.00)	-3.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	223,697.00	3,470,140.00	1,983,684.28	3,476,940.00	(6,800.00)	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(919,627.00)	(896,793.00)	0.00	(898,256.00)	1,463.00	-0.2%
9) TOTAL, EXPENDITURES			165,604,130.00	175,681,052.00	86,303,659.00	175,240,609.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,397,585.00)	(11,945,447.00)	(415,767.40)	(11,656,646.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	10,000,000.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,425,411.00	2,386,457.00	11,000,000.00	2,386,457.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	52,000.00	52,000.00	0.00	0.00	(52,000.00)	-100.0%
b) Uses		7630-7699	139,230.00	139,230.00	0.00	139,230.00	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			(1,512,641.00)	(2,473,687.00)	(1,000,000.00)	(2,525,687.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,910,226.00)	(14,419,134.00)	(1,415,767.40)	(14,182,333.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,155,830.04	25,279,901.99		25,279,901.99	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)			18,155,830.04	25,279,901.99		25,279,901.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,155,830.04	25,279,901.99		25,279,901.99		
2) Ending Balance, June 30 (E + F1e)			7,245,604.04	10,860,767.99		11,097,568.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,259,140.08	1,593,851.60		1,361,296.60		
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	3,907,019.15	4,464,397.94		4,410,962.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,079,444.81	4,802,518.73		5,325,309.73		
Unassigned/Unappropriated Amount		9790	0.00	(0.28)		(0.28)		

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	11,443,098.00	11,443,098.00	7,102,425.00	11,443,098.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,578,124.00	2,580,710.00	1,310,855.00	2,580,710.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	604,940.00	576,580.00	291,092.27	576,580.00	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	107,877,779.00	108,292,059.00	59,887,004.51	108,292,059.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,500,933.00	3,551,157.00	2,680,108.01	3,551,157.00	0.00	0.0%
Prior Years' Taxes		8043	159,663.00	(420,807.00)	(58,835.11)	347,462.00	768,269.00	-182.6%
Supplemental Taxes		8044	0.00	0.00	(86,842.77)	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,498,012.00	9,597,517.00	4,895,016.73	9,597,517.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			135,662,549.00	135,620,314.00	76,020,823.64	136,388,583.00	768,269.00	0.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,856,101.00)	(9,685,383.00)	(5,353,340.00)	(11,426,745.00)	(1,741,362.00)	18.0%
Property Taxes Transfers		8097	2,790,078.00	2,915,885.00	1,598,072.00	2,915,885.00	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			128,596,526.00	128,850,816.00	72,265,555.64	127,877,723.00	(973,093.00)	-0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,322,708.00	2,244,864.00	0.00	2,244,864.00	0.00	0.0%
Special Education Discretionary Grants		8182	270,869.00	202,406.00	0.00	202,406.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,201,065.00	2,938,075.00	1,559,190.42	2,990,015.00	51,940.00	1.8%
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	375,590.00	425,572.00	287,568.90	424,480.00	(1,092.00)	-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 (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	32,620.00	63,413.00	7,389.29	63,413.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	307,289.00	776,147.00	191,749.00	776,147.00	0.00	0.0%
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	0.00	0.00	80,224.00	160,446.00	160,446.00	New
Other NCLB / Every Student Succeeds Act		8290	0.00	0.00	80,224.00	160,446.00	160,446.00	New
Career and Technical Education	3500-3599	8290	121,057.00	121,057.00	44,809.12	121,057.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	602,806.00	673,769.00	465,211.36	755,439.00	81,670.00	12.1%
TOTAL, FEDERAL REVENUE			6,234,004.00	7,445,303.00	2,636,142.09	7,738,267.00	292,964.00	3.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,751,896.00	2,947,148.00	574,712.00	2,947,148.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,564,332.00	2,696,514.00	730,322.74	2,696,514.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,113,463.00	1,113,463.00	723,751.50	1,113,463.00	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	510,000.00	951,875.00	951,874.84	951,875.00	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	12,948.00	522.75	12,948.00	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	5,431,968.00	5,924,633.00	630,293.87	6,013,173.00	88,540.00	1.5%
TOTAL, OTHER STATE REVENUE			12,371,659.00	13,646,581.00	3,611,477.70	13,735,121.00	88,540.00	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	151,895.00	153,531.00	203,375.03	203,375.00	49,844.00	32.5%
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	1,000.00	793.75	1,000.00	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	487,989.00	470,717.00	311,701.00	470,717.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	369,590.27	500,000.00	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	554,665.00	57,961.00	0.00	57,961.00	0.00	0.0%
Mitigation/Developer Fees		8681	35,000.00	35,000.00	4,017.18	35,000.00	0.00	0.0%
All Other Fees and Contracts		8689	125,000.00	217,940.00	187,844.15	317,380.00	99,440.00	45.6%
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	4,146,326.00	5,578,532.00	2,589,161.79	5,869,195.00	290,663.00	5.2%
Tuition		8710	0.00	2,922,621.00	1,590,482.00	2,922,621.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	3,003,481.00	3,855,603.00	2,117,751.00	3,855,603.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,004,356.00	13,792,905.00	7,374,716.17	14,232,852.00	439,947.00	3.2%
TOTAL, REVENUES			156,206,545.00	163,735,605.00	85,887,891.60	163,583,963.00	(151,642.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	57,302,519.00	57,342,370.00	27,879,775.84	56,964,420.00	377,950.00	0.7%
Certificated Pupil Support Salaries		1200	5,829,949.00	5,893,860.00	2,892,802.56	5,860,858.00	33,002.00	0.6%
Certificated Supervisors' and Administrators' Salaries		1300	6,945,671.00	6,803,908.00	4,057,514.96	6,789,656.00	14,252.00	0.2%
Other Certificated Salaries		1900	3,943,532.00	4,021,066.00	2,100,477.61	3,931,381.00	89,685.00	2.2%
TOTAL, CERTIFICATED SALARIES			74,021,671.00	74,061,204.00	36,930,570.97	73,546,315.00	514,889.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,464,165.00	7,552,845.00	3,232,492.96	6,804,606.00	748,239.00	9.9%
Classified Support Salaries		2200	7,697,154.00	8,132,007.00	4,514,574.32	8,151,621.00	(19,614.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	2,145,308.00	2,159,759.00	1,262,039.45	2,138,067.00	21,692.00	1.0%
Clerical, Technical and Office Salaries		2400	7,555,302.00	7,539,058.00	4,204,250.57	7,517,918.00	21,140.00	0.3%
Other Classified Salaries		2900	3,588,987.00	3,833,995.00	1,977,259.85	3,843,981.00	(9,986.00)	-0.3%
TOTAL, CLASSIFIED SALARIES			28,450,916.00	29,217,664.00	15,190,617.15	28,456,193.00	761,471.00	2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,249,748.00	17,241,216.00	5,934,191.17	17,146,415.00	94,801.00	0.5%
PERS		3201-3202	4,846,652.00	5,019,682.00	2,483,094.12	4,839,277.00	180,405.00	3.6%
OASDI/Medicare/Alternative		3301-3302	3,165,670.00	3,359,546.00	1,609,692.06	3,230,275.42	129,270.58	3.8%
Health and Welfare Benefits		3401-3402	6,368,819.00	6,901,242.00	3,981,216.14	6,934,770.00	(33,528.00)	-0.5%
Unemployment Insurance		3501-3502	52,512.00	49,841.00	24,663.60	53,152.00	(3,311.00)	-6.6%
Workers' Compensation		3601-3602	1,601,380.00	1,624,151.00	821,315.49	1,609,331.78	14,819.22	0.9%
OPEB, Allocated		3701-3702	1,005,770.00	1,018,269.00	519,989.78	1,012,353.80	5,915.20	0.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	580,050.00	586,373.00	552,421.18	587,373.00	(1,000.00)	-0.2%
TOTAL, EMPLOYEE BENEFITS			34,870,601.00	35,800,320.00	15,926,583.54	35,412,948.00	387,372.00	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	228,881.00	205,460.00	83,365.25	200,719.00	4,741.00	2.3%
Books and Other Reference Materials		4200	332,318.00	213,768.00	59,061.84	220,799.00	(7,031.00)	-3.3%
Materials and Supplies		4300	5,253,373.00	7,555,780.00	4,006,411.55	7,593,562.00	(37,782.00)	-0.5%
Noncapitalized Equipment		4400	669,127.00	840,702.00	293,821.89	956,402.00	(115,700.00)	-13.8%
Food		4700	0.00	0.00	0.00	3,000.00	(3,000.00)	New
TOTAL, BOOKS AND SUPPLIES			6,483,699.00	8,815,710.00	4,442,660.53	8,974,482.00	(158,772.00)	-1.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	139,414.00	53,890.00	40,286.96	53,890.00	0.00	0.0%
Travel and Conferences		5200	814,485.00	1,290,337.00	385,138.58	1,394,993.00	(104,656.00)	-8.1%
Dues and Memberships		5300	117,672.00	113,195.00	80,681.55	110,542.00	2,653.00	2.3%
Insurance		5400-5450	1,043,356.00	1,080,356.00	1,069,792.33	1,080,356.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,243,539.00	3,736,863.00	1,542,615.27	3,653,863.00	83,000.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,727,718.00	1,845,971.00	843,307.60	1,575,240.00	270,731.00	14.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,721,100.00	15,442,049.00	7,282,177.93	16,867,855.00	(1,425,806.00)	-9.2%
Communications		5900	1,209,805.00	1,216,343.00	320,285.18	1,085,593.00	130,750.00	10.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,017,089.00	24,779,004.00	11,564,285.40	25,822,332.00	(1,043,328.00)	-4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	74,000.00	73,951.80	84,775.00	(10,775.00)	-14.6%
Buildings and Improvements of Buildings		6200	242,750.00	68,450.00	36,934.14	56,940.00	11,510.00	16.8%
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	213,334.00	291,353.00	154,371.19	307,940.00	(16,587.00)	-5.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			456,084.00	433,803.00	265,257.13	449,655.00	(15,852.00)	-3.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	2,497,283.00	1,353,915.00	2,497,283.00	0.00	0.0%
Payments to County Offices		7142	0.00	742,860.00	409,537.00	742,860.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	18,000.00	16,700.00	15,688.76	16,700.00	0.00	0.0%
Other Debt Service - Principal		7439	205,697.00	213,297.00	204,543.52	220,097.00	(6,800.00)	-3.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			223,697.00	3,470,140.00	1,983,684.28	3,476,940.00	(6,800.00)	-0.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(919,627.00)	(896,793.00)	0.00	(898,256.00)	1,463.00	-0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(919,627.00)	(896,793.00)	0.00	(898,256.00)	1,463.00	-0.2%
TOTAL, EXPENDITURES			165,604,130.00	175,681,052.00	86,303,659.00	175,240,609.00	440,443.00	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 (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	10,000,000.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	10,000,000.00	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	1,100,000.00	2,100,000.00	1,000,000.00	2,100,000.00	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	221,524.00	182,570.00	0.00	182,570.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	103,887.00	103,887.00	10,000,000.00	103,887.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,425,411.00	2,386,457.00	11,000,000.00	2,386,457.00	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	52,000.00	52,000.00	0.00	0.00	(52,000.00)	-100.0%
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			52,000.00	52,000.00	0.00	0.00	(52,000.00)	-100.0%
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	139,230.00	139,230.00	0.00	139,230.00	0.00	0.0%
(d) TOTAL, USES			139,230.00	139,230.00	0.00	139,230.00	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)			(1,512,641.00)	(2,473,687.00)	(1,000,000.00)	(2,525,687.00)	52,000.00	2.1%

Resource	Description	2018-19
		Projected Year Totals
4203	ESSA: Title III, English Learner Student Prog	0.10
5640	Medi-Cal Billing Option	360,999.80
6300	Lottery: Instructional Materials	385,286.08
7338	College Readiness Block Grant	0.10
9010	Other Restricted Local	615,010.52
Total, Restricted Balance		1,361,296.60

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	2,387,046.00	2,374,822.00	1,190,509.00	2,396,605.00	21,783.00	0.9%
2) Federal Revenue		8100-8299	48,995.00	48,995.00	0.00	48,995.00	0.00	0.0%
3) Other State Revenue		8300-8599	148,983.00	162,663.00	50,956.57	216,016.00	53,353.00	32.8%
4) Other Local Revenue		8600-8799	323,195.00	553,409.00	267,013.38	553,409.00	0.00	0.0%
5) TOTAL, REVENUES			2,908,219.00	3,139,889.00	1,508,478.95	3,215,025.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,426,272.00	1,424,272.00	738,906.33	1,424,272.00	0.00	0.0%
2) Classified Salaries		2000-2999	632,625.00	824,580.00	446,094.93	829,592.00	(5,012.00)	-0.6%
3) Employee Benefits		3000-3999	473,914.00	566,417.00	306,669.46	566,625.00	(208.00)	0.0%
4) Books and Supplies		4000-4999	96,323.00	110,280.00	48,680.25	118,580.00	(8,300.00)	-7.5%
5) Services and Other Operating Expenditures		5000-5999	117,634.00	134,526.40	60,555.81	140,526.40	(6,000.00)	-4.5%
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	0.00	1,056.00	2.00	1,056.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	250,600.00	215,000.00	0.00	215,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,997,368.00	3,276,131.40	1,600,908.78	3,295,651.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(89,149.00)	(136,242.40)	(92,429.83)	(80,626.40)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	103,887.00	103,887.00	0.00	103,887.00	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			103,887.00	103,887.00	0.00	103,887.00		

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)			14,738.00	(32,355.40)	(92,429.83)	23,260.60		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	201,905.63	267,993.25		267,993.25	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)			201,905.63	267,993.25		267,993.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,905.63	267,993.25		267,993.25		
2) Ending Balance, June 30 (E + F1e)			216,643.63	235,637.85		291,253.85		
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	41,596.58	42,508.85		85,341.85		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	54,608.58	86,120.25		98,903.25		
d) Assigned								
Other Assignments		9780	120,438.47	107,008.75		107,008.75		
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								
Principal Apportionment								
State Aid - Current Year		8011	128,156.00	126,236.00	100,308.00	126,236.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	55,742.00	55,742.00	27,681.00	55,742.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,141,090.00	2,130,786.00	1,030,594.00	2,152,569.00	21,783.00	1.0%
Property Taxes Transfers		8097	62,058.00	62,058.00	31,926.00	62,058.00	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			2,387,046.00	2,374,822.00	1,190,509.00	2,396,605.00	21,783.00	0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	48,995.00	48,995.00	0.00	48,995.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,995.00	48,995.00	0.00	48,995.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	86,856.00	100,536.00	4,520.00	100,536.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	54,127.00	54,127.00	13,507.57	54,127.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	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%
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	8,000.00	8,000.00	32,929.00	61,353.00	53,353.00	666.9%
TOTAL, OTHER STATE REVENUE			148,983.00	162,663.00	50,956.57	216,016.00	53,353.00	32.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	6,500.00	7,900.00	2,928.18	7,900.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	141,780.00	174,786.00	83,023.41	174,786.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	93,317.00	289,125.00	138,850.79	289,125.00	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	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	81,598.00	81,598.00	42,211.00	81,598.00	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			323,195.00	553,409.00	267,013.38	553,409.00	0.00	0.0%
TOTAL, REVENUES			2,908,219.00	3,139,889.00	1,508,478.95	3,215,025.00		

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	1,269,959.00	1,267,959.00	660,545.08	1,267,959.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	51,586.00	51,586.00	25,745.60	51,586.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	104,727.00	104,727.00	52,615.65	104,727.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,426,272.00	1,424,272.00	738,906.33	1,424,272.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	297,877.00	419,618.00	229,649.57	419,618.00	0.00	0.0%
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	110,992.00	119,063.00	57,527.28	119,063.00	0.00	0.0%
Other Classified Salaries		2900	223,756.00	285,899.00	158,918.08	290,911.00	(5,012.00)	-1.8%
TOTAL, CLASSIFIED SALARIES			632,625.00	824,580.00	446,094.93	829,592.00	(5,012.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	213,408.00	216,438.00	116,137.91	216,438.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	67,239.00	76,425.00	44,230.85	76,579.00	(154.00)	-0.2%
Health and Welfare Benefits		3401-3402	132,947.00	142,527.00	52,193.03	142,527.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,007.00	1,061.00	575.86	1,062.00	(1.00)	-0.1%
Workers' Compensation		3601-3602	30,541.00	32,516.00	18,909.72	32,549.00	(33.00)	-0.1%
OPEB, Allocated		3701-3702	20,772.00	22,319.00	11,534.79	22,339.00	(20.00)	-0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,000.00	75,131.00	63,087.30	75,131.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			473,914.00	566,417.00	306,669.46	566,625.00	(208.00)	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	92,123.00	106,080.00	46,875.66	114,380.00	(8,300.00)	-7.8%
Noncapitalized Equipment		4400	4,200.00	4,200.00	1,804.59	4,200.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			96,323.00	110,280.00	48,680.25	118,580.00	(8,300.00)	-7.5%
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	5,000.00	5,000.00	1,200.86	5,000.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	855.00	1,000.00	0.00	0.0%
Insurance		5400-5450	16,170.00	16,170.00	16,170.00	16,170.00	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	48,164.00	48,164.00	20,026.48	50,675.00	(2,511.00)	-5.2%
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	41,300.00	58,192.40	19,209.73	61,981.40	(3,789.00)	-6.5%
Communications		5900	6,000.00	6,000.00	3,093.74	5,700.00	300.00	5.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			117,634.00	134,526.40	60,555.81	140,526.40	(6,000.00)	-4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	1,056.00	(1.00)	1,046.00	10.00	0.9%
Payments to County Offices		7142	0.00	0.00	3.00	10.00	(10.00)	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,056.00	2.00	1,056.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	250,600.00	215,000.00	0.00	215,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			250,600.00	215,000.00	0.00	215,000.00	0.00	0.0%
TOTAL, EXPENDITURES			2,997,368.00	3,276,131.40	1,600,908.78	3,295,651.40		

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	103,887.00	103,887.00	0.00	103,887.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			103,887.00	103,887.00	0.00	103,887.00	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)			103,887.00	103,887.00	0.00	103,887.00		

Resource	Description	2018/19
		Projected Year Totals
6230	California Clean Energy Jobs Act	21,791.69
6300	Lottery: Instructional Materials	5,891.21
6512	Special Ed: Mental Health Services	14,825.95
7510	Low-Performing Students Block Grant	42,833.00
Total, Restricted Balance		85,341.85

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	336,746.00	329,588.00	151,069.94	329,588.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,925,333.00	3,016,920.00	1,304,919.81	3,217,389.00	200,469.00	6.6%
4) Other Local Revenue		8600-8799	496,943.00	496,943.00	318,509.29	496,943.00	0.00	0.0%
5) TOTAL, REVENUES			3,759,022.00	3,843,451.00	1,774,499.04	4,043,920.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,370,488.00	1,370,328.00	727,325.46	1,394,609.00	(24,281.00)	-1.8%
2) Classified Salaries		2000-2999	1,082,935.00	1,085,629.00	517,724.62	1,090,537.00	(4,908.00)	-0.5%
3) Employee Benefits		3000-3999	753,893.00	758,531.00	357,195.01	766,936.00	(8,405.00)	-1.1%
4) Books and Supplies		4000-4999	209,923.00	243,164.00	54,826.42	247,138.00	(3,974.00)	-1.6%
5) Services and Other Operating Expenditures		5000-5999	183,139.00	218,504.00	60,439.46	227,520.00	(9,016.00)	-4.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,225.00	5,425.00	0.00	5,538.00	(113.00)	-2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	195,879.00	204,330.00	0.00	205,095.00	(765.00)	-0.4%
9) TOTAL, EXPENDITURES			3,801,482.00	3,885,911.00	1,717,510.97	3,937,373.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,460.00)	(42,460.00)	56,988.07	106,547.00		
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)			(42,460.00)	(42,460.00)	56,988.07	106,547.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	368,720.81	626,189.11		626,189.11	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)			368,720.81	626,189.11		626,189.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			368,720.81	626,189.11		626,189.11		
2) Ending Balance, June 30 (E + F1e)			326,260.81	583,729.11		732,736.11		
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	303,508.16	559,195.47		708,202.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	22,752.65	24,533.64		24,533.64		
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	336,746.00	329,588.00	151,069.94	329,588.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			336,746.00	329,588.00	151,069.94	329,588.00	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	2,925,333.00	3,011,920.00	1,303,669.81	3,212,389.00	200,469.00	6.7%
All Other State Revenue	All Other	8590	0.00	5,000.00	1,250.00	5,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,925,333.00	3,016,920.00	1,304,919.81	3,217,389.00	200,469.00	6.6%
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	6,976.00	6,976.00	10,411.29	6,976.00	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	484,742.00	484,742.00	308,028.00	484,742.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,225.00	5,225.00	70.00	5,225.00	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			496,943.00	496,943.00	318,509.29	496,943.00	0.00	0.0%
TOTAL, REVENUES			3,759,022.00	3,843,451.00	1,774,499.04	4,043,920.00		

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	1,145,731.00	1,142,575.00	595,204.21	1,159,407.00	(16,832.00)	-1.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	224,757.00	227,753.00	132,121.25	235,202.00	(7,449.00)	-3.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,370,488.00	1,370,328.00	727,325.46	1,394,609.00	(24,281.00)	-1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	801,453.00	804,147.00	355,566.68	809,055.00	(4,908.00)	-0.6%
Classified Support Salaries		2200	40,539.00	40,539.00	21,609.91	40,539.00	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	240,943.00	240,943.00	140,548.03	240,943.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,082,935.00	1,085,629.00	517,724.62	1,090,537.00	(4,908.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	225,299.00	225,299.00	105,778.85	226,564.00	(1,265.00)	-0.6%
PERS		3201-3202	208,096.00	204,567.00	86,240.73	204,784.00	(217.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	107,681.00	110,180.00	51,390.03	113,755.00	(3,575.00)	-3.2%
Health and Welfare Benefits		3401-3402	149,515.00	153,918.00	80,188.04	156,043.00	(2,125.00)	-1.4%
Unemployment Insurance		3501-3502	1,179.00	1,204.00	585.87	1,228.00	(24.00)	-2.0%
Workers' Compensation		3601-3602	37,106.00	37,875.00	19,655.66	38,623.00	(748.00)	-2.0%
OPEB, Allocated		3701-3702	23,486.00	23,953.00	12,486.84	24,390.00	(437.00)	-1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,531.00	1,535.00	868.99	1,549.00	(14.00)	-0.9%
TOTAL, EMPLOYEE BENEFITS			753,893.00	758,531.00	357,195.01	766,936.00	(8,405.00)	-1.1%
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	111,360.00	145,332.00	48,907.26	149,306.00	(3,974.00)	-2.7%
Noncapitalized Equipment		4400	33,117.00	33,117.00	0.00	33,117.00	0.00	0.0%
Food		4700	65,446.00	64,715.00	5,919.16	64,715.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			209,923.00	243,164.00	54,826.42	247,138.00	(3,974.00)	-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 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	13,636.00	13,436.00	3,088.75	27,040.00	(13,604.00)	-101.3%
Dues and Memberships		5300	1,006.00	1,006.00	300.00	1,006.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	46,401.00	46,304.00	10,473.13	41,420.00	4,884.00	10.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,731.00	15,731.00	1,256.51	15,731.00	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	86,870.00	123,837.00	39,131.50	123,837.00	0.00	0.0%
Communications		5900	19,495.00	18,190.00	6,189.57	18,486.00	(296.00)	-1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			183,139.00	218,504.00	60,439.46	227,520.00	(9,016.00)	-4.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	509.00	709.00	0.00	822.00	(113.00)	-15.9%
Other Debt Service - Principal		7439	4,716.00	4,716.00	0.00	4,716.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,225.00	5,425.00	0.00	5,538.00	(113.00)	-2.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	195,879.00	204,330.00	0.00	205,095.00	(765.00)	-0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			195,879.00	204,330.00	0.00	205,095.00	(765.00)	-0.4%
TOTAL, EXPENDITURES			3,801,482.00	3,885,911.00	1,717,510.97	3,937,373.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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
6052	Child Development: Prekindergarten and Family Literacy, Prc	1.77
6105	Child Development: California State Preschool Program	178,566.00
6130	Child Development: Center-Based Reserve Account	296,895.00
9010	Other Restricted Local	232,739.70
Total, Restricted Balance		708,202.47

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	6,410,000.00	6,080,000.00	2,038,462.36	6,080,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	454,000.00	438,000.00	249,082.53	563,000.00	125,000.00	28.5%
4) Other Local Revenue		8600-8799	2,295,500.00	3,941,718.00	1,244,097.37	3,811,718.00	(130,000.00)	-3.3%
5) TOTAL, REVENUES			9,159,500.00	10,459,718.00	3,531,642.26	10,454,718.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,729.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,199,348.00	4,584,119.40	2,644,768.59	4,762,048.00	(177,928.60)	-3.9%
3) Employee Benefits		3000-3999	1,513,273.00	1,679,727.74	916,030.38	1,723,652.00	(43,924.26)	-2.6%
4) Books and Supplies		4000-4999	2,383,600.00	2,288,812.50	1,335,393.76	2,340,171.00	(51,358.50)	-2.2%
5) Services and Other Operating Expenditures		5000-5999	484,540.00	519,370.00	256,151.94	529,041.00	(9,671.00)	-1.9%
6) Capital Outlay		6000-6999	37,905.00	45,405.00	47,130.88	112,500.00	(67,095.00)	-147.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,200.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	473,148.00	477,462.47	0.00	478,161.00	(698.53)	-0.1%
9) TOTAL, EXPENDITURES			9,119,743.00	9,594,897.11	5,199,475.55	9,945,573.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,757.00	864,820.89	(1,667,833.29)	509,145.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	221,524.00	182,570.00	0.00	182,570.00	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			221,524.00	182,570.00	0.00	182,570.00		

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)			261,281.00	1,047,390.89	(1,667,833.29)	691,715.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	816,629.64	291,551.10		291,551.10	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)			816,629.64	291,551.10		291,551.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			816,629.64	291,551.10		291,551.10		
2) Ending Balance, June 30 (E + F1e)			1,077,910.64	1,338,941.99		983,266.10		
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	684,330.65	1,078,336.13		866,366.84		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	393,579.99	260,605.86		116,899.26		
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	6,410,000.00	6,080,000.00	2,038,462.36	6,080,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,410,000.00	6,080,000.00	2,038,462.36	6,080,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	454,000.00	438,000.00	249,082.53	563,000.00	125,000.00	28.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			454,000.00	438,000.00	249,082.53	563,000.00	125,000.00	28.5%
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	2,214,000.00	2,177,968.00	1,203,762.45	2,177,968.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	(7,485.27)	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	80,000.00	1,762,250.00	47,820.19	1,632,250.00	(130,000.00)	-7.4%
TOTAL, OTHER LOCAL REVENUE			2,295,500.00	3,941,718.00	1,244,097.37	3,811,718.00	(130,000.00)	-3.3%
TOTAL, REVENUES			9,159,500.00	10,459,718.00	3,531,642.26	10,454,718.00		

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	25,729.00	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			25,729.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,907,344.00	4,240,130.40	2,452,428.37	4,417,399.00	(177,268.60)	-4.2%
Classified Supervisors' and Administrators' Salaries		2300	129,375.00	141,755.00	80,897.88	142,415.00	(660.00)	-0.5%
Clerical, Technical and Office Salaries		2400	162,629.00	202,234.00	111,442.34	202,234.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,199,348.00	4,584,119.40	2,644,768.59	4,762,048.00	(177,928.60)	-3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	657,651.00	817,010.22	428,990.74	838,343.00	(21,332.78)	-2.6%
OASDI/Medicare/Alternative		3301-3302	321,478.00	353,364.43	194,803.27	367,281.00	(13,916.57)	-3.9%
Health and Welfare Benefits		3401-3402	420,733.00	387,372.00	222,678.50	392,116.00	(4,744.00)	-1.2%
Unemployment Insurance		3501-3502	2,140.00	2,323.18	1,278.14	2,424.00	(100.82)	-4.3%
Workers' Compensation		3601-3602	67,632.00	72,115.91	41,271.87	74,470.00	(2,354.09)	-3.3%
OPEB, Allocated		3701-3702	42,804.00	46,707.00	26,555.20	48,183.00	(1,476.00)	-3.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	835.00	835.00	452.66	835.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,513,273.00	1,679,727.74	916,030.38	1,723,652.00	(43,924.26)	-2.6%
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	485,200.00	340,773.00	216,343.35	345,628.00	(4,855.00)	-1.4%
Noncapitalized Equipment		4400	30,400.00	40,412.50	40,071.40	56,912.00	(16,499.50)	-40.8%
Food		4700	1,868,000.00	1,907,627.00	1,078,979.01	1,937,631.00	(30,004.00)	-1.6%
TOTAL, BOOKS AND SUPPLIES			2,383,600.00	2,288,812.50	1,335,393.76	2,340,171.00	(51,358.50)	-2.2%

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	4,695.00	4,695.00	3,202.72	7,666.00	(2,971.00)	-63.3%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,800.00	32,550.00	21,395.31	32,550.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	336,765.00	365,325.00	137,163.62	291,375.00	73,950.00	20.2%
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	91,720.00	105,450.00	86,516.87	186,100.00	(80,650.00)	-76.5%
Communications		5900	20,560.00	11,350.00	7,873.42	11,350.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			484,540.00	519,370.00	256,151.94	529,041.00	(9,671.00)	-1.9%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	37,905.00	45,405.00	47,130.88	112,500.00	(67,095.00)	-147.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,905.00	45,405.00	47,130.88	112,500.00	(67,095.00)	-147.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	200.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,200.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	473,148.00	477,462.47	0.00	478,161.00	(698.53)	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			473,148.00	477,462.47	0.00	478,161.00	(698.53)	-0.1%
TOTAL, EXPENDITURES			9,119,743.00	9,594,897.11	5,199,475.55	9,945,573.00		

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	221,524.00	182,570.00	0.00	182,570.00	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			221,524.00	182,570.00	0.00	182,570.00	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)			221,524.00	182,570.00	0.00	182,570.00		

Resource	Description	2018/19 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	127.68
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cei	496,235.01
5330	Child Nutrition: Summer Food Service Program Operations	368,134.15
7024	California-grown Fresh School Meals Grant	1,870.00
Total, Restricted Balance		<u>866,366.84</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	1,035,832.00	66,000.00	66,000.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	1,036.75	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,036,868.75	66,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	7,039.00	(7,039.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	15,360.00	(15,360.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	11,846.25	38,350.00	(38,350.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	11,846.25	60,749.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,025,022.50	5,251.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,025,022.50	5,251.00		
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)			0.00	0.00		5,251.00		
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		5,251.00		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	1,035,832.00	66,000.00	66,000.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	1,035,832.00	66,000.00	66,000.00	New
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,036.75	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	1,036.75	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,036,868.75	66,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
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	7,039.00	(7,039.00)	New
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	7,039.00	(7,039.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	15,360.00	(15,360.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	15,360.00	(15,360.00)	New
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	11,846.25	38,350.00	(38,350.00)	New
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	11,846.25	38,350.00	(38,350.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	11,846.25	60,749.00		

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								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	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	75,000.00	150,000.00	77,455.66	150,000.00	0.00	0.0%
5) TOTAL, REVENUES			75,000.00	150,000.00	77,455.66	150,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,000.00	150,000.00	77,455.66	150,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,100,000.00	2,100,000.00	1,000,000.00	2,100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,100,000.00	2,100,000.00	1,000,000.00	2,100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,175,000.00	2,250,000.00	1,077,455.66	2,250,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,219,602.34	9,231,767.38		9,231,767.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,219,602.34	9,231,767.38		9,231,767.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,219,602.34	9,231,767.38		9,231,767.38		
2) Ending Balance, June 30 (E + F1e)			10,394,602.34	11,481,767.38		11,481,767.38		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,394,602.34	11,481,767.38		11,481,767.38		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	150,000.00	77,455.66	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%
TOTAL, OTHER LOCAL REVENUE			75,000.00	150,000.00	77,455.66	150,000.00	0.00	0.0%
TOTAL, REVENUES			75,000.00	150,000.00	77,455.66	150,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	1,100,000.00	2,100,000.00	1,000,000.00	2,100,000.00	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			1,100,000.00	2,100,000.00	1,000,000.00	2,100,000.00	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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,100,000.00	2,100,000.00	1,000,000.00	2,100,000.00		

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	2,399,672.00	1,414,672.00	556,111.88	1,624,337.00	209,665.00	14.8%
5) TOTAL, REVENUES			2,399,672.00	1,414,672.00	556,111.88	1,624,337.00		
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	523,726.00	237,329.98	403,684.00	120,042.00	22.9%
3) Employee Benefits		3000-3999	0.00	186,504.00	89,099.14	148,317.00	38,187.00	20.5%
4) Books and Supplies		4000-4999	0.00	4,800.00	348.82	4,800.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	2,000.00	137.12	2,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	57,340,980.38	26,514,507.95	60,848,169.38	(3,507,189.00)	-6.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	58,058,010.38	26,841,423.01	61,406,970.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,399,672.00	(56,643,338.38)	(26,285,311.13)	(59,782,633.38)		
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)			2,399,672.00	(56,643,338.38)	(26,285,311.13)	(59,782,633.38)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,872,473.83	63,594,281.29		63,594,281.29	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)			2,872,473.83	63,594,281.29		63,594,281.29		
d) Other Restatements		9795	(1,187,944.31)	1,187,944.31		1,187,944.31	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,684,529.52	64,782,225.60		64,782,225.60		
2) Ending Balance, June 30 (E + F1e)			4,084,201.52	8,138,887.22		4,999,592.22		
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	4,084,198.42	8,138,884.12		4,999,589.12		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3.10	3.10		3.10		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		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	461,500.00	461,500.00	478,692.83	671,165.00	209,665.00	45.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,938,172.00	953,172.00	77,419.05	953,172.00	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			2,399,672.00	1,414,672.00	556,111.88	1,624,337.00	209,665.00	14.8%
TOTAL, REVENUES			2,399,672.00	1,414,672.00	556,111.88	1,624,337.00		

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	190,293.00	57,196.66	87,796.00	102,497.00	53.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	186,464.00	94,416.43	168,919.00	17,545.00	9.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	146,969.00	85,716.89	146,969.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	523,726.00	237,329.98	403,684.00	120,042.00	22.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	86,804.00	44,492.97	72,606.00	14,198.00	16.4%
OASDI/Medicare/Alternative		3301-3302	0.00	44,049.00	17,103.72	30,171.00	13,878.00	31.5%
Health and Welfare Benefits		3401-3402	0.00	41,147.00	21,229.85	34,294.00	6,853.00	16.7%
Unemployment Insurance		3501-3502	0.00	240.00	111.82	251.00	(11.00)	-4.6%
Workers' Compensation		3601-3602	0.00	9,443.00	3,782.35	6,883.00	2,560.00	27.1%
OPEB, Allocated		3701-3702	0.00	4,821.00	2,378.43	4,112.00	709.00	14.7%
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	186,504.00	89,099.14	148,317.00	38,187.00	20.5%
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	4,800.00	348.82	4,800.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	4,800.00	348.82	4,800.00	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	2,000.00	137.12	2,000.00	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	2,000.00	137.12	2,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	57,279,800.38	26,455,689.51	60,786,989.38	(3,507,189.00)	-6.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	61,180.00	58,818.44	61,180.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	57,340,980.38	26,514,507.95	60,848,169.38	(3,507,189.00)	-6.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	58,058,010.38	26,841,423.01	61,406,970.38		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	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			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
9010	Other Restricted Local	4,999,589.12
Total, Restricted Balance		4,999,589.12

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,460,000.00	1,460,000.00	537,478.89	1,487,594.00	27,594.00	1.9%
5) TOTAL, REVENUES			1,460,000.00	1,460,000.00	537,478.89	1,487,594.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,365.00	23,365.00	17,273.79	30,395.00	(7,030.00)	-30.1%
3) Employee Benefits		3000-3999	9,135.00	9,135.00	6,959.64	12,149.00	(3,014.00)	-33.0%
4) Books and Supplies		4000-4999	30,000.00	81,000.00	10,558.45	81,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	209,552.00	376,411.00	182,265.39	376,411.00	0.00	0.0%
6) Capital Outlay		6000-6999	194,547.00	690,151.00	430,777.88	863,674.00	(173,523.00)	-25.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			466,599.00	1,180,062.00	647,835.15	1,363,629.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			993,401.00	279,938.00	(110,356.26)	123,965.00		
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)			993,401.00	279,938.00	(110,356.26)	123,965.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,977,043.64	4,681,714.90		4,681,714.90	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)			2,977,043.64	4,681,714.90		4,681,714.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,977,043.64	4,681,714.90		4,681,714.90		
2) Ending Balance, June 30 (E + F1e)			3,970,444.64	4,961,652.90		4,805,679.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,970,444.64	4,961,652.90		4,805,679.90		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	38,305.89	77,594.00	27,594.00	55.2%
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	1,410,000.00	1,410,000.00	499,173.00	1,410,000.00	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			1,460,000.00	1,460,000.00	537,478.89	1,487,594.00	27,594.00	1.9%
TOTAL, REVENUES			1,460,000.00	1,460,000.00	537,478.89	1,487,594.00		

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	9,783.00	9,783.00	5,245.48	9,783.00	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	13,582.00	13,582.00	12,028.31	20,612.00	(7,030.00)	-51.8%
TOTAL, CLASSIFIED SALARIES			23,365.00	23,365.00	17,273.79	30,395.00	(7,030.00)	-30.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	4,210.00	4,210.00	3,114.27	5,336.00	(1,126.00)	-26.7%
OASDI/Medicare/Alternative		3301-3302	1,645.00	1,645.00	1,207.92	2,242.00	(597.00)	-36.3%
Health and Welfare Benefits		3401-3402	2,663.00	2,663.00	2,182.30	3,790.00	(1,127.00)	-42.3%
Unemployment Insurance		3501-3502	12.00	12.00	7.88	15.00	(3.00)	-25.0%
Workers' Compensation		3601-3602	370.00	370.00	274.50	470.00	(100.00)	-27.0%
OPEB, Allocated		3701-3702	235.00	235.00	172.77	296.00	(61.00)	-26.0%
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			9,135.00	9,135.00	6,959.64	12,149.00	(3,014.00)	-33.0%
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	30,000.00	81,000.00	10,558.45	81,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,000.00	81,000.00	10,558.45	81,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	4,000.00	5,000.00	193.80	5,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	205,552.00	371,411.00	182,071.59	371,411.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			209,552.00	376,411.00	182,265.39	376,411.00	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	194,547.00	690,151.00	430,777.88	863,674.00	(173,523.00)	-25.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			194,547.00	690,151.00	430,777.88	863,674.00	(173,523.00)	-25.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			466,599.00	1,180,062.00	647,835.15	1,363,629.00		

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
9010	Other Restricted Local	4,805,679.90
Total, Restricted Balance		4,805,679.90

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,811,283.00	1,811,283.00	0.00	0.00	(1,811,283.00)	-100.0%
4) Other Local Revenue		8600-8799	5,600.00	5,600.00	67,062.67	91,945.00	86,345.00	1541.9%
5) TOTAL, REVENUES			1,816,883.00	1,816,883.00	67,062.67	91,945.00		
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	1,811,283.00	8,159,027.00	0.00	8,159,027.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,811,283.00	8,159,027.00	0.00	8,159,027.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,600.00	(6,342,144.00)	67,062.67	(8,067,082.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,600.00	(6,342,144.00)	67,062.67	(8,067,082.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	79,238.66	8,284,701.97		8,284,701.97	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)			79,238.66	8,284,701.97		8,284,701.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,238.66	8,284,701.97		8,284,701.97		
2) Ending Balance, June 30 (E + F1e)			84,838.66	1,942,557.97		217,619.97		
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	84,838.66	1,942,557.97		217,619.97		
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								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	1,811,283.00	1,811,283.00	0.00	0.00	(1,811,283.00)	-100.0%
Pass-Through Revenues from State Sources		8587	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			1,811,283.00	1,811,283.00	0.00	0.00	(1,811,283.00)	-100.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,600.00	5,600.00	67,062.67	91,945.00	86,345.00	1541.9%
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			5,600.00	5,600.00	67,062.67	91,945.00	86,345.00	1541.9%
TOTAL, REVENUES			1,816,883.00	1,816,883.00	67,062.67	91,945.00		

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	1,811,283.00	8,159,027.00	0.00	8,159,027.00	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			1,811,283.00	8,159,027.00	0.00	8,159,027.00	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			1,811,283.00	8,159,027.00	0.00	8,159,027.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		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%
(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
7710	State School Facilities Projects	217,619.97
Total, Restricted Balance		217,619.97

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	104,428.00	104,428.00	259,408.87	104,428.00	0.00	0.0%
5) TOTAL, REVENUES			104,428.00	104,428.00	259,408.87	104,428.00		
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	51,748.00	21,000.00	0.00	21,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	3,455.00	2,955.00	3,455.00	0.00	0.0%
6) Capital Outlay		6000-6999	920,033.00	1,047,717.20	771,498.43	1,051,557.20	(3,840.00)	-0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			972,281.00	1,072,172.20	774,453.43	1,076,012.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(867,853.00)	(967,744.20)	(515,044.56)	(971,584.20)		
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)			(867,853.00)	(967,744.20)	(515,044.56)	(971,584.20)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	892,583.34	1,192,804.15		1,192,804.15	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)			892,583.34	1,192,804.15		1,192,804.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			892,583.34	1,192,804.15		1,192,804.15		
2) Ending Balance, June 30 (E + F1e)			24,730.34	225,059.95		221,219.95		
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	24,730.34	225,059.95		221,219.95		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	15,000.00	15,000.00	9,408.87	15,000.00	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	89,428.00	89,428.00	250,000.00	89,428.00	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			104,428.00	104,428.00	259,408.87	104,428.00	0.00	0.0%
TOTAL, REVENUES			104,428.00	104,428.00	259,408.87	104,428.00		

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	51,748.00	21,000.00	0.00	21,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			51,748.00	21,000.00	0.00	21,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	500.00	3,455.00	2,955.00	3,455.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	3,455.00	2,955.00	3,455.00	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	64,256.00	66,175.49	68,096.00	(3,840.00)	-6.0%
Buildings and Improvements of Buildings		6200	920,033.00	983,461.20	705,322.94	983,461.20	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			920,033.00	1,047,717.20	771,498.43	1,051,557.20	(3,840.00)	-0.4%
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			972,281.00	1,072,172.20	774,453.43	1,076,012.20		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from 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
6230	California Clean Energy Jobs Act	110,077.16
9010	Other Restricted Local	111,142.79
Total, Restricted Balance		221,219.95

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	57,151.00	57,151.00	32,851.16	63,092.00	5,941.00	10.4%
4) Other Local Revenue		8600-8799	16,091,753.00	16,091,753.00	9,953,575.06	17,826,584.00	1,734,831.00	10.8%
5) TOTAL, REVENUES			16,148,904.00	16,148,904.00	9,986,426.22	17,889,676.00		
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	12,845,879.00	12,845,879.00	13,885,160.02	18,884,386.00	(6,038,507.00)	-47.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,845,879.00	12,845,879.00	13,885,160.02	18,884,386.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,303,025.00	3,303,025.00	(3,898,733.80)	(994,710.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,303,025.00	3,303,025.00	(3,898,733.80)	(994,710.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,798,316.93	23,795,830.68		23,795,830.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,798,316.93	23,795,830.68		23,795,830.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,798,316.93	23,795,830.68		23,795,830.68		
2) Ending Balance, June 30 (E + F1e)			26,101,341.93	27,098,855.68		22,801,120.68		
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	26,101,341.93	27,098,855.68		22,801,120.68		
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								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	57,151.00	57,151.00	32,851.16	63,092.00	5,941.00	10.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			57,151.00	57,151.00	32,851.16	63,092.00	5,941.00	10.4%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	15,236,178.00	15,236,178.00	9,860,449.50	16,971,009.00	1,734,831.00	11.4%
Unsecured Roll		8612	341,511.00	341,511.00	967.17	341,511.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	3,036.67	0.00	0.00	0.0%
Supplemental Taxes		8614	408,000.00	408,000.00	(19,048.27)	408,000.00	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%
Interest		8660	106,064.00	106,064.00	108,169.99	106,064.00	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			16,091,753.00	16,091,753.00	9,953,575.06	17,826,584.00	1,734,831.00	10.8%
TOTAL, REVENUES			16,148,904.00	16,148,904.00	9,986,426.22	17,889,676.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	4,767,427.00	4,767,427.00	9,836,730.00	9,948,571.00	(5,181,144.00)	-108.7%
Bond Interest and Other Service Charges		7434	8,078,452.00	8,078,452.00	4,048,430.02	8,935,815.00	(857,363.00)	-10.6%
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)			12,845,879.00	12,845,879.00	13,885,160.02	18,884,386.00	(6,038,507.00)	-47.0%
TOTAL, EXPENDITURES			12,845,879.00	12,845,879.00	13,885,160.02	18,884,386.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19
		Projected Year Totals
9010	Other Restricted Local	22,801,120.68
Total, Restricted Balance		22,801,120.68

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	1,073.00	1,073.00	543.03	1,073.00	0.00	0.0%
4) Other Local Revenue		8600-8799	354,884.00	354,884.00	158,642.27	354,884.00	0.00	0.0%
5) TOTAL, REVENUES			355,957.00	355,957.00	159,185.30	355,957.00		
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	355,326.00	355,326.00	308,303.63	356,770.00	(1,444.00)	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			355,326.00	355,326.00	308,303.63	356,770.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			631.00	631.00	(149,118.33)	(813.00)		
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)			631.00	631.00	(149,118.33)	(813.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	430,351.36	429,770.46		429,770.46	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)			430,351.36	429,770.46		429,770.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			430,351.36	429,770.46		429,770.46		
2) Ending Balance, June 30 (E + F1e)			430,982.36	430,401.46		428,957.46		
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	430,982.36	430,401.46		428,957.46		
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								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	1,073.00	1,073.00	543.03	1,073.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,073.00	1,073.00	543.03	1,073.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	332,169.00	332,169.00	156,628.09	332,169.00	0.00	0.0%
Unsecured Roll		8612	9,715.00	9,715.00	48.42	9,715.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	40.28	0.00	0.00	0.0%
Supplemental Taxes		8614	12,000.00	12,000.00	382.07	12,000.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	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%
Interest		8660	1,000.00	1,000.00	1,543.41	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			354,884.00	354,884.00	158,642.27	354,884.00	0.00	0.0%
TOTAL, REVENUES			355,957.00	355,957.00	159,185.30	355,957.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	245,000.00	245,000.00	246,352.50	246,353.00	(1,353.00)	-0.6%
Bond Interest and Other Service Charges		7434	110,326.00	110,326.00	61,951.13	110,417.00	(91.00)	-0.1%
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)			355,326.00	355,326.00	308,303.63	356,770.00	(1,444.00)	-0.4%
TOTAL, EXPENDITURES			355,326.00	355,326.00	308,303.63	356,770.00		

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

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	428,957.46
Total, Restricted Balance		428,957.46

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	2,463.95	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2,463.95	0.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2,463.95	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	2,463.95	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	139,010.13	142,594.46		142,594.46	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)			139,010.13	142,594.46		142,594.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			139,010.13	142,594.46		142,594.46		
2) Ending Net Position, June 30 (E + F1e)			139,010.13	142,594.46		142,594.46		
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	139,010.13	142,594.46		142,594.46		

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	0.00	0.00	2,463.95	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								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,463.95	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	2,463.95	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)
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	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 - 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 EXPENSES			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)
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			0.00	0.00	0.00	0.00		
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)	12,887.49	12,887.49	12,694.21	12,887.49	0.00	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)	12,887.49	12,887.49	12,694.21	12,887.49	0.00	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	3.13	3.11	3.11	3.11	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	12.27	11.57	12.17	12.27	0.70	6%
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)	15.40	14.68	15.28	15.38	0.70	5%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	12,902.89	12,902.17	12,709.49	12,902.87	0.70	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)
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	280.20	280.20	274.52	276.81	(3.39)	-1%
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)	280.20	280.20	274.52	276.81	(3.39)	-1%
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)	280.20	280.20	274.52	276.81	(3.39)	-1%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			24,176,912.33	28,114,957.34	23,977,377.04	13,338,359.21	3,456,734.83	5,131,105.15	39,749,703.02	34,135,404.75
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		645,675.00	645,675.00	1,817,643.00	1,162,215.00	1,162,215.00	1,817,642.00	1,162,215.00	868,134.00
Property Taxes	8020-8079		0.00	0.00	0.00	2,674,137.16	16,731,314.18	43,452,958.61	4,749,133.69	0.00
Miscellaneous Funds	8080-8099		0.00	12,829.00	(1,709,185.00)	(759,638.00)	(759,638.00)	(759,638.00)	156,638.00	(914,140.00)
Federal Revenue	8100-8299		1,898.23	88,372.26	92,418.82	392,127.94	274,409.59	633,753.99	1,153,161.26	350,766.42
Other State Revenue	8300-8599		0.00	0.00	1,060,862.00	203,606.00	0.73	908,194.75	1,438,814.22	1,186,220.00
Other Local Revenue	8600-8799		360,464.13	509,411.37	1,305,858.09	2,251,923.37	950,569.50	946,431.20	1,050,058.51	230,773.59
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,008,037.36	1,256,287.63	2,567,596.91	5,924,371.47	18,358,871.00	46,999,342.55	9,710,020.68	1,721,754.01
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		838,405.92	945,000.19	7,023,923.11	7,007,447.15	7,087,165.45	7,036,419.60	6,992,209.55	7,051,787.22
Classified Salaries	2000-2999		1,283,867.76	1,382,722.50	2,468,245.54	2,448,878.75	2,641,092.28	2,523,396.74	2,442,413.58	2,562,909.36
Employee Benefits	3000-3999		1,565,716.66	1,110,029.02	2,643,405.01	2,618,226.32	2,686,018.44	2,668,703.71	2,634,484.38	2,656,947.42
Books and Supplies	4000-4999		1,064,439.02	611,605.59	555,038.19	1,229,532.70	283,334.50	195,626.61	503,083.92	661,716.38
Services	5000-5999		214,741.77	3,171,404.73	1,376,837.37	1,998,581.60	1,710,214.07	635,088.70	2,457,417.16	1,257,842.67
Capital Outlay	6000-6599		0.00	100,488.71	0.00	596.00	32,151.25	89,640.90	42,380.27	1,615.26
Other Outgo	7000-7499		0.00	277,983.91	24,164.87	1,052,259.79	209,007.04	203,056.00	217,212.67	6,439.23
Interfund Transfers Out	7600-7629						2,000,000.00	(1,000,000.00)		1,000,000.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			4,967,171.13	7,599,234.65	14,091,614.09	16,355,522.31	16,648,983.03	12,351,932.26	15,289,201.53	15,199,257.54
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		960,690.87	2,503,929.55	847,162.60	360,905.64	(14,161.88)	(29,991.59)	(36,513.22)	(19,218.14)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	960,690.87	2,503,929.55	847,162.60	360,905.64	(14,161.88)	(29,991.59)	(36,513.22)	(19,218.14)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		3,063,512.09	298,562.83	(37,836.75)	(188,620.82)	21,355.77	(1,179.17)	(1,395.80)	1,798.96
Due To Other Funds	9610									
Current Loans	9640		(10,000,000.00)							
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	(6,936,487.91)	298,562.83	(37,836.75)	(188,620.82)	21,355.77	(1,179.17)	(1,395.80)	1,798.96
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	7,897,178.78	2,205,366.72	884,999.35	549,526.46	(35,517.65)	(28,812.42)	(35,117.42)	(21,017.10)
E. NET INCREASE/DECREASE (B - C + D)			3,938,045.01	(4,137,580.30)	(10,639,017.83)	(9,881,624.38)	1,674,370.32	34,618,597.87	(5,614,298.27)	(13,498,520.63)
F. ENDING CASH (A + E)			28,114,957.34	23,977,377.04	13,338,359.21	3,456,734.83	5,131,105.15	39,749,703.02	34,135,404.75	20,636,884.12
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		20,636,884.12	8,001,826.23	36,240,156.82	15,606,951.23				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,509,894.00	868,135.00	868,135.00	1,496,230.00			14,023,808.00	14,023,808.00
Property Taxes	8020-8079	53,532.67	44,611,102.55	100,735.31	9,991,860.83			122,364,775.00	122,364,775.00
Miscellaneous Funds	8080-8099	(1,749,788.00)	(278,512.00)	(874,894.00)	(874,894.00)			(8,510,860.00)	(8,510,860.00)
Federal Revenue	8100-8299	867,280.99	330,830.28	670,051.98	2,883,195.24			7,738,267.00	7,738,267.00
Other State Revenue	8300-8599	846,436.43	1,713,622.08	5,202,415.56	1,174,949.23			13,735,121.00	13,735,121.00
Other Local Revenue	8600-8799	1,126,477.07	1,017,372.45	1,975,486.02	2,508,026.70			14,232,852.00	14,232,852.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		2,653,833.16	48,262,550.36	7,941,929.87	17,179,368.00	0.00	0.00	163,583,963.00	163,583,963.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,034,385.10	7,400,025.61	7,419,096.26	7,710,449.84			73,546,315.00	73,546,315.00
Classified Salaries	2000-2999	2,514,032.05	2,539,684.07	2,662,412.92	2,986,537.45			28,456,193.00	28,456,193.00
Employee Benefits	3000-3999	2,629,338.78	2,623,066.47	8,623,704.82	2,953,306.97			35,412,948.00	35,412,948.00
Books and Supplies	4000-4999	536,202.84	495,724.06	676,153.64	2,162,024.55			8,974,482.00	8,974,482.00
Services	5000-5999	2,126,557.10	1,716,864.17	3,862,747.52	5,294,035.14			25,822,332.00	25,822,332.00
Capital Outlay	6000-6599	34,736.69	4,223.47	22,482.75	121,339.70			449,655.00	449,655.00
Other Outgo	7000-7499	267,535.75	267,535.75	267,535.75	(214,046.76)			2,578,684.00	2,578,684.00
Interfund Transfers Out	7600-7629				386,457.00			2,386,457.00	2,386,457.00
All Other Financing Uses	7630-7699				139,230.00			139,230.00	139,230.00
TOTAL DISBURSEMENTS		15,142,788.31	15,047,123.60	23,534,133.66	21,539,333.89	0.00	0.00	177,766,296.00	177,766,296.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				0.00			0.00	
Accounts Receivable	9200-9299	(145,621.25)	18,618.42	(60,128.55)	(5,589,463.10)			(1,203,790.65)	
Due From Other Funds	9310				0.00			0.00	
Stores	9320				0.00			0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340				0.00			0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(145,621.25)	18,618.42	(60,128.55)	(5,589,463.10)	0.00	0.00	(1,203,790.65)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	481.49	(4,285.41)	(19,126.75)	(5,389,463.32)			(2,256,196.88)	
Due To Other Funds	9610							0.00	
Current Loans	9640		5,000,000.00	5,000,000.00				0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		481.49	4,995,714.59	4,980,873.25	(5,389,463.32)	0.00	0.00	(2,256,196.88)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(146,102.74)	(4,977,096.17)	(5,041,001.80)	(199,999.78)	0.00	0.00	1,052,406.23	
E. NET INCREASE/DECREASE (B - C + D)		(12,635,057.89)	28,238,330.59	(20,633,205.59)	(4,559,965.67)	0.00	0.00	(13,129,926.77)	(14,182,333.00)
F. ENDING CASH (A + E)		8,001,826.23	36,240,156.82	15,606,951.23	11,046,985.56				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,046,985.56	

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	181,061,947.40
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,322,475.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,496,401.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	434,753.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	236,797.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,386,457.00
6. All Other Financing Uses	All	9100	7699	139,230.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	2,922,621.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,616,259.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				160,123,213.40

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		12,984.01
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,332.34
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	149,899,148.16	11,418.65
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	149,899,148.16	11,418.65
B. Required effort (Line A.2 times 90%)	134,909,233.34	10,276.79
C. Current year expenditures (Line I.E and Line II.B)	160,123,213.40	12,332.34
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 6,239,753.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 132,961,499.20

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.69%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	7,179,220.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,014,133.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	84,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	855,770.72
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	2,594.04
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,135,917.76
9. Carry-Forward Adjustment (Part IV, Line F)	787,252.12
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,923,169.88

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	98,015,073.01
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	26,241,736.99
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	16,873,466.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,560,442.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,491,436.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,393,962.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	17,390,939.68
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	52,715.96
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,726,740.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,354,912.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	177,101,423.64

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 6.29%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 6.73%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>11,135,917.76</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>826,434.19</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.31%) times Part III, Line B18); zero if negative	<u>787,252.12</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.31%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.09%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>787,252.12</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>787,252.12</u>

Approved indirect cost rate: 6.31%
Highest rate used in any program: 8.09%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,812,577.00	177,438.00	6.31%
01	3410	319,819.00	20,181.00	6.31%
01	3550	107,216.00	4,939.00	4.61%
01	4035	399,285.00	25,195.00	6.31%
01	4127	150,923.00	9,523.00	6.31%
01	4201	59,649.00	3,764.00	6.31%
01	4203	760,928.00	15,219.00	2.00%
01	6010	1,009,117.00	50,456.00	5.00%
01	6387	840,845.00	56,498.00	6.72%
01	6512	1,259,170.00	79,454.00	6.31%
01	7220	218,118.00	17,635.00	8.09%
01	7311	82,438.00	5,202.00	6.31%
01	7338	239,384.00	15,105.00	6.31%
01	9010	3,186,478.00	28,059.00	0.88%
12	5025	328,073.00	21,515.00	6.56%
12	6105	2,927,880.00	183,580.00	6.27%
13	5310	8,239,145.00	423,032.00	5.13%
13	5320	676,319.00	35,500.00	5.25%
13	5330	254,316.00	12,669.00	4.98%

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	124,808,307.00	3.94%	129,726,561.00	2.37%	132,801,669.00
2. Federal Revenues	8100-8299	152,633.00	0.00%	152,633.00	0.00%	152,633.00
3. Other State Revenues	8300-8599	4,993,097.00	-47.51%	2,620,661.00	0.00%	2,620,661.00
4. Other Local Revenues	8600-8799	4,984,747.00	0.00%	4,984,747.00	0.00%	4,984,747.00
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	(20,994,483.00)	0.00%	(20,994,483.00)	0.00%	(20,994,483.00)
6. Total (Sum lines A1 thru A5c)		113,944,301.00	2.23%	116,490,119.00	2.64%	119,565,227.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				58,206,521.00		59,486,371.00
b. Step & Column Adjustment				669,553.00		677,588.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				610,297.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,206,521.00	2.20%	59,486,371.00	1.14%	60,163,959.00
2. Classified Salaries						
a. Base Salaries				19,221,753.00		19,452,368.00
b. Step & Column Adjustment				230,615.00		233,382.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,221,753.00	1.20%	19,452,368.00	1.20%	19,685,750.00
3. Employee Benefits	3000-3999	22,910,427.00	4.71%	23,989,323.00	4.70%	25,116,270.00
4. Books and Supplies	4000-4999	5,876,992.00	-3.63%	5,663,825.00	-24.96%	4,250,062.00
5. Services and Other Operating Expenditures	5000-5999	18,496,863.00	-23.79%	14,096,863.00	-17.12%	11,683,100.00
6. Capital Outlay	6000-6999	203,365.00	0.00%	203,365.00	0.00%	203,365.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	236,797.00	0.00%	236,797.00	0.00%	236,797.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,406,924.00)	0.00%	(1,406,924.00)	0.00%	(1,406,924.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,386,457.00	-88.00%	286,457.00	0.00%	286,457.00
b. Other Uses	7630-7699	139,230.00	0.00%	139,230.00	0.00%	139,230.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		126,271,481.00	-3.27%	122,147,675.00	-1.47%	120,358,066.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(12,327,180.00)		(5,657,556.00)		(792,839.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,063,452.67		9,736,272.67		4,078,716.67
2. Ending Fund Balance (Sum lines C and D1)		9,736,272.67		4,078,716.67		3,285,877.67
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,410,962.94				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,325,309.73		4,078,716.67		3,285,877.67
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,736,272.67		4,078,716.67		3,285,877.67

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	5,325,309.73		4,078,716.67		3,285,877.67
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	11,481,767.38		11,656,767.00		11,856,767.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		16,807,077.11		15,735,483.67		15,142,644.67
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.						
The other certificated salaries adjustment is for an additional professional development day, 1 additional FTE for the Dyslexia program, and 2 new Assistant Principals for the Elementary schools.						

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	3,069,416.00	0.00%	3,069,416.00	0.00%	3,069,416.00
2. Federal Revenues	8100-8299	7,585,634.00	-2.80%	7,372,931.00	-2.74%	7,170,864.00
3. Other State Revenues	8300-8599	8,742,024.00	-5.40%	8,270,149.00	0.00%	8,270,149.00
4. Other Local Revenues	8600-8799	9,248,105.00	0.00%	9,248,105.00	0.00%	9,248,105.00
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	20,994,483.00	0.00%	20,994,483.00	0.00%	20,994,483.00
6. Total (Sum lines A1 thru A5c)		49,639,662.00	-1.38%	48,955,084.00	-0.41%	48,753,017.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,339,794.00		15,516,316.00
b. Step & Column Adjustment				176,522.00		178,640.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,339,794.00	1.15%	15,516,316.00	1.15%	15,694,956.00
2. Classified Salaries						
a. Base Salaries				9,234,440.00		9,345,098.00
b. Step & Column Adjustment				110,658.00		111,987.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,234,440.00	1.20%	9,345,098.00	1.20%	9,457,085.00
3. Employee Benefits	3000-3999	12,502,521.00	2.99%	12,876,512.00	3.20%	13,288,850.00
4. Books and Supplies	4000-4999	3,097,490.00	-15.23%	2,625,615.00	0.00%	2,625,615.00
5. Services and Other Operating Expenditures	5000-5999	7,325,469.00	-18.67%	5,957,738.00	-38.04%	3,691,410.00
6. Capital Outlay	6000-6999	246,290.00	0.00%	246,290.00	0.00%	246,290.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,240,143.00	0.00%	3,240,143.00	0.00%	3,240,143.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	508,668.00	0.00%	508,668.00	0.00%	508,668.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		51,494,815.00	-2.29%	50,316,380.00	-3.11%	48,753,017.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,855,153.00)		(1,361,296.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,216,449.32		1,361,296.32		0.32
2. Ending Fund Balance (Sum lines C and D1)		1,361,296.32		0.32		0.32
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,361,296.60		0.32		0.32
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	(0.28)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,361,296.32		0.32		0.32

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.						

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	127,877,723.00	3.85%	132,795,977.00	2.32%	135,871,085.00
2. Federal Revenues	8100-8299	7,738,267.00	-2.75%	7,525,564.00	-2.69%	7,323,497.00
3. Other State Revenues	8300-8599	13,735,121.00	-20.71%	10,890,810.00	0.00%	10,890,810.00
4. Other Local Revenues	8600-8799	14,232,852.00	0.00%	14,232,852.00	0.00%	14,232,852.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		163,583,963.00	1.14%	165,445,203.00	1.74%	168,318,244.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				73,546,315.00		75,002,687.00
b. Step & Column Adjustment				846,075.00		856,228.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				610,297.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	73,546,315.00	1.98%	75,002,687.00	1.14%	75,858,915.00
2. Classified Salaries						
a. Base Salaries				28,456,193.00		28,797,466.00
b. Step & Column Adjustment				341,273.00		345,369.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,456,193.00	1.20%	28,797,466.00	1.20%	29,142,835.00
3. Employee Benefits	3000-3999	35,412,948.00	4.10%	36,865,835.00	4.18%	38,405,120.00
4. Books and Supplies	4000-4999	8,974,482.00	-7.63%	8,289,440.00	-17.05%	6,875,677.00
5. Services and Other Operating Expenditures	5000-5999	25,822,332.00	-22.34%	20,054,601.00	-23.34%	15,374,510.00
6. Capital Outlay	6000-6999	449,655.00	0.00%	449,655.00	0.00%	449,655.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,476,940.00	0.00%	3,476,940.00	0.00%	3,476,940.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(898,256.00)	0.00%	(898,256.00)	0.00%	(898,256.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,386,457.00	-88.00%	286,457.00	0.00%	286,457.00
b. Other Uses	7630-7699	139,230.00	0.00%	139,230.00	0.00%	139,230.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		177,766,296.00	-2.98%	172,464,055.00	-1.94%	169,111,083.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(14,182,333.00)		(7,018,852.00)		(792,839.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		25,279,901.99		11,097,568.99		4,078,716.99
2. Ending Fund Balance (Sum lines C and D1)		11,097,568.99		4,078,716.99		3,285,877.99
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,361,296.60		0.32		0.32
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	4,410,962.94		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,325,309.73		4,078,716.67		3,285,877.67
2. Unassigned/Unappropriated	9790	(0.28)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,097,568.99		4,078,716.99		3,285,877.99

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	5,325,309.73		4,078,716.67		3,285,877.67
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.28)		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	11,481,767.38		11,656,767.00		11,856,767.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		16,807,076.83		15,735,483.67		15,142,644.67
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.45%		9.12%		8.95%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		12,968.73		12,625.89		12,483.89
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		177,766,296.00		172,464,055.00		169,111,083.00
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)		177,766,296.00		172,464,055.00		169,111,083.00
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)		5,332,988.88		5,173,921.65		5,073,332.49
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)		5,332,988.88		5,173,921.65		5,073,332.49
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Second Interim
2018-19 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(898,256.00)				
Other Sources/Uses Detail					0.00	2,386,457.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	215,000.00	0.00				
Other Sources/Uses Detail					103,887.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	205,095.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	478,161.00	0.00				
Other Sources/Uses Detail					182,570.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,100,000.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2018-19 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	898,256.00	(898,256.00)	2,386,457.00	2,386,457.00		

Second Interim
2018-19 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(898,256.00)				
Other Sources/Uses Detail					0.00	2,386,457.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	215,000.00	0.00				
Other Sources/Uses Detail					103,887.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	205,095.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	478,161.00	0.00				
Other Sources/Uses Detail					182,570.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,100,000.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2018-19 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	898,256.00	(898,256.00)	2,386,457.00	2,386,457.00		

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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	12,875.37	12,887.49		
Charter School	276.81	276.81		
Total ADA	13,152.18	13,164.30	0.1%	Met
1st Subsequent Year (2019-20)				
District Regular	12,710.27	12,710.27		
Charter School	287.20	287.20		
Total ADA	12,997.47	12,997.47	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	12,628.69	12,628.69		
Charter School	287.20	287.20		
Total ADA	12,915.89	12,915.89	0.0%	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 first interim projections 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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	13,383	13,475		
Charter School	299	287		
Total Enrollment	13,682	13,762	0.6%	Met
1st Subsequent Year (2019-20)				
District Regular	13,265	13,265		
Charter School	300	300		
Total Enrollment	13,565	13,565	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	13,105	13,105		
Charter School	300	300		
Total Enrollment	13,405	13,405	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections 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. First Interim 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 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	13,315	15,453	
Charter School			
Total ADA/Enrollment	13,315	15,453	86.2%
Second Prior Year (2016-17)			
District Regular	13,096	15,185	
Charter School	297		
Total ADA/Enrollment	13,393	15,185	88.2%
First Prior Year (2017-18)			
District Regular	12,887	13,717	
Charter School	277	287	
Total ADA/Enrollment	13,164	14,004	94.0%
Historical Average Ratio:			89.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			90.0%

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	12,694	13,475		
Charter School	275	287		
Total ADA/Enrollment	12,969	13,762	94.2%	Not Met
1st Subsequent Year (2019-20)				
District Regular	12,626	13,265		
Charter School	277	300		
Total ADA/Enrollment	12,903	13,565	95.1%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	12,484	13,105		
Charter School	277	300		
Total ADA/Enrollment	12,761	13,405	95.2%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The percentages above are distorted because the total enrollment for the first two years includes the district plus all three charters and the ADA only includes the district plus one charter.

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 first interim projections.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	135,620,314.00	136,388,583.00	0.6%	Met
1st Subsequent Year (2019-20)	140,932,763.00	141,381,841.00	0.3%	Met
2nd Subsequent Year (2020-21)	144,223,013.00	144,690,054.00	0.3%	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 first interim projections 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)	89,057,053.02	108,385,160.10	82.2%
Second Prior Year (2016-17)	91,711,981.97	111,269,073.04	82.4%
First Prior Year (2017-18)	96,398,735.31	115,960,370.01	83.1%
	Historical Average Ratio:		82.6%

	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):	79.6% to 85.6%	79.6% to 85.6%	79.6% to 85.6%

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)	100,338,701.00	123,745,794.00	81.1%	Met
1st Subsequent Year (2019-20)	102,928,062.00	121,721,988.00	84.6%	Met
2nd Subsequent Year (2020-21)	104,965,979.00	119,932,379.00	87.5%	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)

As the cost of employee benefits increases, services and other operating expenditures are being decreased. This is causing the standard to not be met.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	7,445,303.00	7,738,267.00	3.9%	No
1st Subsequent Year (2019-20)	7,235,143.00	7,525,564.00	4.0%	No
2nd Subsequent Year (2020-21)	7,035,490.00	7,323,497.00	4.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	13,646,581.00	13,735,121.00	0.6%	No
1st Subsequent Year (2019-20)	10,322,270.00	10,890,810.00	5.5%	Yes
2nd Subsequent Year (2020-21)	10,322,270.00	10,890,810.00	5.5%	Yes

Explanation:
(required if Yes)

The 2018-19 budget includes one-time mandate funds. The subsequent 2 years do not included any one-time mandate funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	13,792,905.00	14,232,852.00	3.2%	No
1st Subsequent Year (2019-20)	13,792,905.00	14,232,852.00	3.2%	No
2nd Subsequent Year (2020-21)	13,792,905.00	14,232,852.00	3.2%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	8,815,710.00	8,974,482.00	1.8%	No
1st Subsequent Year (2019-20)	8,052,366.00	8,289,440.00	2.9%	No
2nd Subsequent Year (2020-21)	6,613,178.00	6,875,677.00	4.0%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	24,779,004.00	25,822,332.00	4.2%	No
1st Subsequent Year (2019-20)	18,879,004.00	20,054,601.00	6.2%	Yes
2nd Subsequent Year (2020-21)	13,776,734.00	15,374,510.00	11.6%	Yes

Explanation:
(required if Yes)

Expenditures were increased to reflect new funding sources (e.g. Title IV, Classified School Employee Professional Development Block Grant).

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	34,884,789.00	35,706,240.00	2.4%	Met
1st Subsequent Year (2019-20)	31,350,318.00	32,649,226.00	4.1%	Met
2nd Subsequent Year (2020-21)	31,150,665.00	32,447,159.00	4.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	33,594,714.00	34,796,814.00	3.6%	Met
1st Subsequent Year (2019-20)	26,931,370.00	28,344,041.00	5.2%	Not Met
2nd Subsequent Year (2020-21)	20,389,912.00	22,250,187.00	9.1%	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 first interim projections 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 first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

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

Explanation:

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

Expenditures were increased to reflect new funding sources (e.g. Title IV, Classified School Employee Professional Development Block Grant).

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the 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 First Interim data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,346,202.17	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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 checked="" type="checkbox"/>	Other (explanation must be provided)

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

The District accounts for the RRM in resource 0850 which is on the unrestricted side of the budget and is not found in the criteria and standards.

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)	9.5%	9.1%	9.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.2%	3.0%	3.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(12,327,180.00)	126,271,481.00	9.8%	Not Met
1st Subsequent Year (2019-20)	(5,657,556.00)	122,147,675.00	4.6%	Not Met
2nd Subsequent Year (2020-21)	(792,839.00)	120,358,066.00	0.7%	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)

Part of the deficit spending is due to the continued carryover of one-time mandate funds expenditure budget and the other part is due to the on-going increase in salaries and benefits. District staff will be closely monitoring expenditures to find ways to reduce spending and maintain a balanced budget.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	11,097,568.99	Met
1st Subsequent Year (2019-20)	4,078,716.99	Met
2nd Subsequent Year (2020-21)	3,285,877.99	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2018-19)	11,046,985.56	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.)	12,969	12,626	12,484
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):

No

- 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)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (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)	177,766,296.00	172,464,055.00	169,111,083.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	177,766,296.00	172,464,055.00	169,111,083.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,332,988.88	5,173,921.65	5,073,332.49
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)	5,332,988.88	5,173,921.65	5,073,332.49

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)	5,325,309.73	4,078,716.67	3,285,877.67
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.28)	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)	11,481,767.38	11,656,767.00	11,856,767.00
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)	16,807,076.83	15,735,483.67	15,142,644.67
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.45%	9.12%	8.95%
District's Reserve Standard (Section 10B, Line 7):	5,332,988.88	5,173,921.65	5,073,332.49
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 first interim projections 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 first interim projections 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 first interim projections.

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(21,685,634.00)	(20,994,483.00)	-3.2%	(691,151.00)	Met
1st Subsequent Year (2019-20)	(21,685,634.00)	(20,994,483.00)	-3.2%	(691,151.00)	Met
2nd Subsequent Year (2020-21)	(21,685,634.00)	(20,994,483.00)	-3.2%	(691,151.00)	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	2,386,457.00	2,386,457.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	286,457.00	286,457.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	286,457.00	286,457.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections 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 first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	Various	General Fund	7XXX	1,117,485
Certificates of Participation				
General Obligation Bonds	29	Property Tax Fund 51/52	7XXX	270,222,405
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Various	Multiple Funds	13XX/2XXX	1,927,701

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

Supplemental Early Retirement Plan	1	General Fund	3901	513,082
TOTAL:				273,780,673

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	1,101,337	1,050,160	600,000	600,000
Certificates of Participation				
General Obligation Bonds	40,990,656	10,345,000	12,399,612	6,239,273
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	200,000	200,000	200,000	200,000

Other Long-term Commitments (continued):

Supplemental Early Retirement Plan	513,082	513,082		
Total Annual Payments:	42,805,075	12,108,242	13,199,612	7,039,273
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

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

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your 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 first interim in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since first interim 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)

First Interim (Form 01CSI, Item S7A)	Second Interim
10,873,056.00	10,873,056.00
10,873,056.00	10,873,056.00
0.00	0.00

- 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
Jun 30, 2017	Jun 30, 2017

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)

First Interim (Form 01CSI, Item S7A)	Second Interim
540,000.00	540,000.00
556,000.00	556,000.00
585,000.00	585,000.00

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

1,116,304.00	1,111,673.80
1,117,000.00	1,117,000.00
1,117,000.00	1,117,000.00

- 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)

1,116,304.00	1,116,304.00
1,117,000.00	1,117,000.00
1,117,000.00	1,117,000.00

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

57	57
57	57
57	57

4. Comments:

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

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

1. a. Does your 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 first interim in self-insurance liabilities?

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	2,543,356.00	2,543,356.00
b. Unfunded liability for self-insurance programs	0.00	0.00

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)

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2018-19)	2,543,356.00	2,543,356.00
1st Subsequent Year (2019-20)	2,500,000.00	2,500,000.00
2nd Subsequent Year (2020-21)	2,500,000.00	2,500,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)	2,543,356.00	2,543,356.00
1st Subsequent Year (2019-20)	2,500,000.00	2,500,000.00
2nd Subsequent Year (2020-21)	2,500,000.00	2,500,000.00

4. Comments:

S8. Status of Labor Agreements

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

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

The 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 first interim projections?

Yes

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	752.0	764.0	760.0	760.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

--

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

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

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

If No, continue with section S8B.

Yes

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	636.2	646.5	637.0	637.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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)

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

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

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

--

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)

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)

Classified (Non-management) - Other

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

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 first interim projections?

Yes

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	78.0	80.0	80.0	80.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

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

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)

**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)

**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)

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?

Yes

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 Second Interim Criteria and Standards Review

SACS2018ALL Financial Reporting Software - 2018.2.0
3/5/2019 2:22:29 PM

42-76786-0000000

Second Interim
2018-19 Projected Totals
Technical Review Checks

Santa Barbara Unified

Santa Barbara County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.