

**Berryessa Union School District
Board of Trustees Agenda Item Summary**

Meeting Date: **December 11, 2018**

Item: **2018-19 First Interim Report**

Description: The First Interim Report is to advise Administrators, the Board, the public, and other interested agencies of the District's General Fund current financial status. The District is required to notify the County Office of Education and the State Department of Education whether or not it will be able to meet its financial obligations.

The First Interim Report also provides a comparison of the latest anticipated revenues and expenditures to the current operating budget. The report reflects several important budget comparisons:

- 1) Column B: Board-Approved Operating Budget as of October 31, 2018
- 2) Column C: Actuals Year-to-Date for the period of July 1, 2018 through October 31, 2018
- 3) Column D: Projected/Estimated Budget (First Interim)
- 4) Column E: Variances between the Operating Budget (Column B) and the First Interim (Column D)

Operating Budget often reflects carryovers and deferred revenues from the previous year.

Analysis of General Fund

Column B: Board-Approved Operating Budget

Column D: Projected/Estimated Budget

Revenue Summary

- A.1 Local Control Funding Formula (LCFF)
Net increase of \$464,247 from LCFF calculation
COLA changed from 3% to 3.71%
Enrollment update based on the CALPAD

A.2 Federal Revenues

Increase of \$422,355 due to adjustments of revenue for various programs

Sp. Ed	(4,848)
Title I	265,864
Title II	42,818
Title III-Immigrant	11,970
Title III-English Learner	106,551

A.3 Other State Revenue

Decrease of <\$443,742> includes

- One time Mandated Cost Funding (1,083,058)
 - ASES 10,350
 - Lottery 87,700
 - Other State (New Grants) 541,266
- New Performing Block & Classified PD

A.4 Other Local Revenue

Increase of \$237,168 includes:

- Donations 317,222
- Parcel Tax 3,488
- Lease & Rental 35,508
- Sp Ed SELPA Transfer (122,010)

Expense Summary

B.1 Certificated Salaries

Decrease of <\$242,153> primarily due to the following changes we made in the position control system to reflect the actual needs, such as: Staffing separation/replacement cost savings; Subs and extra duty and Other certificated salaries

B.2 Classified Salaries

Increase of \$431,343 primarily due to the following changes we made to reflect actual needs, such as: CSEA & Noon Duty steps increase, sub cost, and vacation pay-off who left the district.

B.3 Employee Benefits

Decrease of <\$129,271>. These classifications are tied to budgets for certificated and classified salaries and FTEs. They are payroll statutory costs and health & welfare benefits. The changes are due to the salaries adjustment.

B.4 Books and Supplies

Increase of \$2,627,820 primarily due to:

- Final carryover calculations from 2017-18 and the place-holder for unallocated sites discretionary amount.

B.5 Services, Other Operating Expenses

Increase of \$867,034 primarily due to: Adjustment for Special Education contracted services (SLP, NPA, NPS...), Interim CBO, Legal services, Insurance premium, Data transmission lines, Fingerprinting, Membership and Dues

B.6 Other Out-Go

Increase of 93,016 primarily due to other tuition and excess cost to COE

Other Financing Sources/Uses

E. Projected Unrestricted General Fund Net Changes of Revenues over Expenditures

Compared to the 2018-19 Board Operating Budget, deficit spending has increased from \$5.1M to \$7.1M for the First Interim.

F.1 Projected Unrestricted General Fund Ending Balance at June 30, 2019

Based on revenue and expenditure projections, as of October 31, 2018, the Estimated Unrestricted Ending Balance at June 30, 2019, is **\$9,507,642**

F.1a Components of the Ending Balance:

Reserve Designated for Economic Uncertainty @ 3% \$ 2,509,565

Undesignated \$ 6,998,077

F.2 Projected Restricted General Fund Ending Balance at June 30, 2019

Based on revenue and expenditure projections as of October 31, 2018, the Restricted Ending Balance at June 30, 2019, is **\$503,884**.

It is imperative to note that the information used for this First Interim Report is based on the Budget adopted by the State in June 2018 and information provided by School Services.

The District will closely monitor details of the State Budget as further information becomes available. This will allow the District to make any budget adjustments in a timely manner.

MULTI-YEAR PROJECTIONS: 2019-20 and 2020-21

2019-20

The District is required to prepare multi-year projections according to AB 1200. There are many unknowns that could increase or decrease the District's financial situation for the next couple of years. Assumptions and projections are necessary for a Multi-Year Projection. Assumptions for 2019-20 are presented below:

1. LCFF is fully funded in 2018-19, therefore, LEAs will receive COLA only and is projected at 2.57%.
2. One-Time Mandated Cost revenue is deleted
3. Step and column movement at 1.5% is estimated based on 2018-19 year staffing level
4. Salary schedule improvements are not included
5. Five (4.25) Teacher FTE Reductions due to declining enrollment
6. K-3 Class Size Reduction maintained at 24:1
7. Grade 4-8 at 29.5:1
8. Health and welfare have been capped at the current rate. A 2% premium renewal increase is projected for retirees
9. Restricted carryovers are estimated at \$251,932 for textbooks adoption in 2020-21
10. One-time expenditures from 2019-2020 are deleted
11. Transfer to Other Funds (Special Reserve Fund 40) in the amount of \$530,000 is for QZAB payment

2020-21

The following are the assumptions for 2020-21:

1. COLA for LCFF Revenue Funding at 2.67%.
2. Step and column movements at 1.5% is estimated based on the 2019-20 staffing level
3. Salary schedule improvements are not included

4. Three (3.0) Teacher FTE Reductions due to declining enrollment
5. K-3 class size reduction maintained at 24:1
6. Grade 4-8 at 29.5:1
7. Health and welfare have been capped at the current rate. A 2% premium renewal increase is projected for retirees
8. Restricted carryovers are estimated at \$0
9. Transfer to Other Funds (Special Reserve Fund 40) in the amount of \$530,000 is for QZAB payment
10. Transfer in of \$5,614, 226 from Fund 17 (Special Reserve) and Fund 20 (OPEB) to fill the budget gap. It also means Fund 17 and Fund 20 are exhausted in 2020-2021

TWO-YEAR PROJECTIONS – 2018-19 and 2020-21

Components of the Ending Balance:

	2019-20	2020-21
Revolving Cash	\$ 25,000	\$ 0
Stores	83,375	\$0
Reserve Designated for Economic Uncertainties @ 3%	2,414,289	2,441,569
Undesignated Reserve (Shortage)	642,962	(731,328)
PROJECTED ENDING BALANCE	<u>\$3,057,251</u>	<u>\$1,710,241</u>

Recommendation: It is recommended that the Board approve the 2018-2019 First Interim Report and submit a Qualified Financial Certification to the Santa Clara County Office of Education.

Staff: Cynthia Shieh, Interim CBO
Han Nguyen, Fiscal Director

**Berryessa Union School District
2018-2019 1st Interim
General Fund Multi-Year Assumptions**

	FY 2018-19	FY 2019-20	FY 2020-21
Revenue			
Revenue ADA	6,930	6,805	6,691
LCFF COLA	3.70%	2.57%	2.67%
Funding Gap %	100.00%	100.00%	100.00%
Prop 30 Revenue End			
Federal Revenue (Sequestration)	0.00%	0.00%	0.00%
Other State Revenues	Varies	Varies	Varies
One Time Mandated Funding	\$344 Per ADA	\$0 Per ADA	\$0 Per ADA
Other Local Revenues	Varies	Varies	Varies
Transfer to Deferred Maintenance	\$100,000	\$100,000	\$100,000
Measure W	\$1,775,368	\$1,775,368	\$1,775,368
Expense			
K-3 CSR	24:1	24:1	24:1
4-8 CSR	29.5:1	29.5:1	29.5:1
Regular Classroom Teacher (FTE)	277	269	266
Increase:			
CE Step	Included in Bud	1.50%	1.50%
CL Step	Included in Bud	1.50%	1.50%
HW Benefit Cost	Included in Bud	2.00%	2.00%
STRS	16.28%	18.13%	19.10%
PERS	18.062%	20.800%	23.500%
Utility Cost		3.00%	3.00%
Supplies & Service Cost	2.00%	2.00%	2.00%
MPP	\$6.36 M	\$6.36 M	\$6.36 M
Transfer to Reserve Fund 17	\$500,000	\$0	\$0
RRMA Contribution from Unrestricted G/F revenue	\$2,060,000	\$2,060,000	\$2,060,000
Special Ed Contribution	\$10,804,458	\$10,705,626	\$10,866,259
Special Ed Transportation Contribution	\$943,797	\$943,797	\$943,797

**BERRYESSA UNION SCHOOL DISTRICT
2018-19 PROPOSED BUDGET
INCOME STATEMENT**

Object #	Categories	Unrestricted General Funds			Restricted General Funds				TOTAL GENERAL FUND Rest./Unrest.
		Unrestricted F010	Unrestricted Lottery F020	Total Unrestricted	RRMA F050	Categorical F060	Special Ed. F080	Total Restricted	
Revenues									
8010-8099	Local Control Funding Formula (LCFF)	62,671,844	-	\$62,671,844	-	-	-	\$0	\$62,671,844
8100-8299	Federal	-	-	\$0	-	1,510,799	1,355,565	\$2,866,364	\$2,866,364
8300-8599	Other State	1,514,807	1,078,442	\$2,593,249	-	3,124,936	357,269	\$3,482,205	\$6,075,454
8600-8799	Local	3,257,701	-	\$3,257,701	-	342,407	(63,120)	\$279,287	\$3,536,988
8910-8929	Other Authorized Interfund Transfer In	21,000	-	\$21,000	-	-	-	\$0	\$21,000
8950-8959	Proceeds Fr Sale of Bonds	-	-	\$0	-	-	-	\$0	\$0
8979	All Other Financing Sources	-	-	\$0	-	-	-	\$0	\$0
8980-8999	Contrib to Special Ed. & Other Restr. Fd	(12,922,525)	-	(\$12,922,525)	2,060,000	42,498	10,820,027	12,922,525	(\$0)
Total Revenues		\$54,542,827	\$1,078,442	\$55,621,269	\$2,060,000	\$5,020,640	\$12,469,741	\$19,550,381	\$75,171,650
Expenditures									
1000-1999	Certificated Salaries	31,379,268	903,556	\$32,282,824	-	516,075	4,121,795	\$4,637,870	\$36,920,694
2000-2999	Classified Salaries	7,411,889	-	\$7,411,889	929,436	181,034	2,721,381	\$3,831,851	\$11,243,740
3000-3999	Employee Benefits	15,380,030	174,886	\$15,554,916	452,905	2,345,033	2,930,400	\$5,728,338	\$21,283,254
4000-4999	Books & Supplies	2,130,758	-	\$2,130,758	276,739	2,247,169	253,601	\$2,777,509	\$4,908,267
5000-5999	Contracted Services	4,388,692	-	\$4,388,692	562,594	515,116	2,245,281	\$3,322,991	\$7,711,683
6000-6999	Capital Outlay	-	-	\$0	19,529	-	-	\$19,529	\$19,529
7100-7299	Other Outgo (including transf ind/direct)	644,431	-	\$644,431	-	-	-	\$0	\$644,431
7300-7399	Transfers of Indirect/Direct Support Costs	(708,204)	-	(\$708,204)	100,887	61,283	434,904	\$597,074	(\$111,130)
7400-7499	Other Outgo (including transf ind/direct)	-	-	\$0	-	1,114	-	\$1,114	\$1,114
Total Expenditures		\$60,626,865	\$1,078,442	\$61,705,307	\$2,342,090	\$5,866,824	\$12,707,362	\$20,916,276	\$82,621,583
7600-7699	Other Sources/Uses	\$1,030,000	-	\$1,030,000	-	-	-	\$0	\$1,030,000
Total Fund Expenditures		\$61,656,865	\$1,078,442	\$62,735,307	\$2,342,090	\$5,866,824	\$12,707,362	\$20,916,276	\$83,651,583
Net Increase/Decrease to Fund Balance		(\$7,114,038)	\$0	(\$7,114,038)	(\$282,090)	(\$846,184)	(\$237,621)	(\$1,365,895)	(\$8,479,933)
BEGINNING BALANCE		\$16,621,680	\$0	\$16,621,680	\$282,090	\$1,350,070	\$237,621	\$1,869,781	\$18,491,461
Net Change		(\$7,114,038)	\$0	(\$7,114,038)	(\$282,090)	(\$846,184)	(\$237,621)	(\$1,365,895)	(\$8,479,933)
ENDING BALANCE		\$9,507,641	\$0	\$9,507,641	\$0	\$503,886	(\$0)	\$503,886	\$10,011,528

**BERRYESSA UNION SCHOOL DISTRICT
2018-19 PROPOSED BUDGET
INCOME STATEMENT**

Object #	Categories	Cafeteria Special Reserve F130	Deferred Maintenance F140	Special Reserve-Other Than Capital Projects F170	Post Retirees Benefits F200	Building F210	Capital Facilities-Developer Fee F250	Special Reserve-For Capital Projects F400	DISTRICT TOTAL
Revenues									
8010-8099	Local Control Funding Formula (LCFF)	-	100,000	-	-	-	-	-	\$62,771,844
8100-8299	Federal	1,325,100	-	-	-	-	-	-	\$4,191,464
8300-8599	Other State	100,000	-	-	-	-	-	-	\$6,175,454
8600-8799	Local	1,314,000	92,775	25,000	18,000	100,000	749,924	200,000	\$6,036,687
8910-8929	Other Authorized Interfund Transfer In	-	-	500,000	-	-	-	530,000	\$1,051,000
8950-8959	Proceeds Fr Sale of Bonds	-	-	-	-	-	-	-	\$0
8979	All Other Financing Sources	-	-	-	-	-	-	830,566	\$830,566
8980-8999	Contrib to Special Ed. & Other Restr. Fd	-	-	-	-	-	-	-	(\$0)
Total Revenues		\$2,739,100	\$192,775	\$525,000	\$18,000	\$100,000	\$749,924	\$1,560,566	\$81,057,014
Expenditures									
1000-1999	Certificated Salaries	-	-	-	-	-	-	-	\$36,920,694
2000-2999	Classified Salaries	1,155,902	-	-	-	176,686	-	-	\$12,576,328
3000-3999	Employee Benefits	548,707	-	-	-	88,497	-	-	\$21,920,458
4000-4999	Books & Supplies	844,161	-	-	-	1,287,840	-	1,000	\$7,041,268
5000-5999	Contracted Services	79,200	-	-	-	673,446	40,600	103,925	\$8,608,854
6000-6999	Capital Outlay	-	102,659	-	-	23,015,960	230,000	2,089,707	\$25,457,855
7100-7299	Other Outgo (including transf ind/direct)	-	-	-	-	-	-	-	\$644,431
7300-7399	Transfers of Indirect/Direct Support Costs	111,130	-	-	-	-	-	-	\$0
7400-7499	Other Outgo (including transf ind/direct)	-	-	-	-	-	-	529,476	\$530,590
Total Expenditures		\$2,739,100	\$102,659	\$0	\$0	\$25,242,429	\$270,600	\$2,724,108	\$113,700,479
7600-7699	Other Sources/Uses	-	-	-	-	-	21,000	-	\$1,051,000
Total Fund Expenditures		\$2,739,100	\$102,659	\$0	\$0	\$25,242,429	\$291,600	\$2,724,108	\$114,751,479
Net Increase/Decrease to Fund Balance		\$0	\$90,116	\$525,000	\$18,000	(\$25,142,429)	\$458,324	(\$1,163,542)	(\$33,694,465)
BEGINNING BALANCE		\$0	\$737,870	\$2,511,650	\$2,483,198	\$25,142,429	\$2,273,528	\$16,204,166	\$67,844,303
Net Change		\$0	\$90,116	\$525,000	\$18,000	(\$25,142,429)	\$458,324	(\$1,163,542)	(\$33,694,465)
ENDING BALANCE		\$0	\$827,985	\$3,036,650	\$2,501,198	\$0	\$2,731,852	\$15,040,624	\$34,149,838

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. LCF/Revenue Limit Sources	8010-8099	62,671,843.62	1.43%	63,568,927.00	0.72%	64,029,542.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,593,249.00	-50.56%	1,282,076.00	-0.77%	1,272,159.00
4. Other Local Revenues	8600-8799	3,257,701.12	-0.75%	3,233,245.00	0.28%	3,242,166.00
5. Other Financing Sources						
a. Transfers In	8900-8929	21,000.00	0.00%	21,000.00	26634.41%	5,614,226.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(12,922,525.15)	-1.13%	(12,776,514.00)	1.28%	(12,940,272.00)
6. Total (Sum lines A1 thru A5c)		55,621,268.59	-0.53%	55,328,734.00	10.64%	61,217,821.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,282,824.22		32,398,836.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				116,011.78		(79,593.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,282,824.22	0.36%	32,398,836.00	-0.25%	32,319,243.00
2. Classified Salaries						
a. Base Salaries				7,411,889.16		7,373,281.16
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(38,608.00)		98,387.84
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,411,889.16	-0.52%	7,373,281.16	1.33%	7,471,669.00
3. Employee Benefits	3000-3999	15,554,915.72	3.51%	16,100,634.00	3.28%	16,628,670.00
4. Books and Supplies	4000-4999	2,130,758.24	-41.17%	1,253,485.00	1.01%	1,266,100.00
5. Services and Other Operating Expenditures	5000-5999	4,388,692.33	-9.33%	3,979,087.00	3.19%	4,105,887.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	644,431.08	2.07%	657,740.00	0.13%	658,584.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(708,204.20)	-27.43%	(513,939.00)	-19.19%	(415,322.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,030,000.00	-48.54%	530,000.00	0.00%	530,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		62,735,306.55	-1.52%	61,779,124.16	1.27%	62,564,831.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(7,114,037.96)		(6,450,390.16)		(1,347,010.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,621,679.61		9,507,641.65		3,057,251.49
2. Ending Fund Balance (Sum lines C and D1)		9,507,641.65		3,057,251.49		1,710,241.49
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	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,509,565.00		2,414,289.00		2,441,569.00
2. Unassigned/Unappropriated	9790	6,998,076.65		642,962.49		(731,327.51)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,507,641.65		3,057,251.49		1,710,241.49

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	2,509,565.00		2,414,289.00		2,441,569.00
c. Unassigned/Unappropriated	9790	6,998,076.65		642,962.49		(731,327.51)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		9,507,641.65		3,057,251.49		1,710,241.49
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.						
Net amount of						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,866,364.00	-6.21%	2,688,455.00	0.00%	2,688,455.00
3. Other State Revenues	8300-8599	3,482,205.00	-15.56%	2,940,483.00	0.00%	2,940,493.00
4. Other Local Revenues	8600-8799	279,287.44	-100.00%	0.00	0.00%	0.00
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	12,922,524.68	-1.13%	12,776,514.00	1.28%	12,940,272.00
6. Total (Sum lines A1 thru A5c)		19,550,381.12	-5.86%	18,405,452.00	0.89%	18,569,220.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,637,870.00		4,696,748.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				58,878.00		70,452.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,637,870.00	1.27%	4,696,748.00	1.50%	4,767,200.00
2. Classified Salaries						
a. Base Salaries				3,831,851.09		3,936,960.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				105,108.91		39,370.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,831,851.09	2.74%	3,936,960.00	1.00%	3,976,330.00
3. Employee Benefits	3000-3999	5,728,337.58	-0.22%	5,715,650.00	2.11%	5,836,083.00
4. Books and Supplies	4000-4999	2,777,509.40	-51.84%	1,337,701.00	1.52%	1,358,058.00
5. Services and Other Operating Expenditures	5000-5999	3,322,992.25	-23.07%	2,556,406.00	0.42%	2,567,058.00
6. Capital Outlay	6000-6999	19,529.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,114.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	597,074.17	-30.67%	413,939.00	-23.56%	316,423.12
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		20,916,277.49	-10.80%	18,657,404.00	0.88%	18,821,152.12
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,365,896.37)		(251,952.00)		(251,932.12)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,869,780.49		503,884.12		251,932.12
2. Ending Fund Balance (Sum lines C and D1)		503,884.12		251,932.12		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	503,886.00		251,932.12		
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	(1.88)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		503,884.12		251,932.12		0.00

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.						
COLA increase for salary at .15% and 1% increase for salary and benefits						

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	62,671,843.62	1.43%	63,568,927.00	0.72%	64,029,542.00
2. Federal Revenues	8100-8299	2,866,364.00	-6.21%	2,688,455.00	0.00%	2,688,455.00
3. Other State Revenues	8300-8599	6,075,454.00	-30.50%	4,222,559.00	-0.23%	4,212,652.00
4. Other Local Revenues	8600-8799	3,536,988.56	-8.59%	3,233,245.00	0.28%	3,242,166.00
5. Other Financing Sources						
a. Transfers In	8900-8929	21,000.00	0.00%	21,000.00	26634.41%	5,614,226.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(0.47)	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		75,171,649.71	-1.91%	73,734,186.00	8.21%	79,787,041.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,920,694.22		37,095,584.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				174,889.78		(9,141.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,920,694.22	0.47%	37,095,584.00	-0.02%	37,086,443.00
2. Classified Salaries						
a. Base Salaries				11,243,740.25		11,310,241.16
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				66,500.91		137,757.84
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,243,740.25	0.59%	11,310,241.16	1.22%	11,447,999.00
3. Employee Benefits	3000-3999	21,283,253.30	2.50%	21,816,284.00	2.97%	22,464,753.00
4. Books and Supplies	4000-4999	4,908,267.64	-47.21%	2,591,186.00	1.27%	2,624,158.00
5. Services and Other Operating Expenditures	5000-5999	7,711,684.58	-15.25%	6,535,493.00	2.10%	6,672,945.00
6. Capital Outlay	6000-6999	19,529.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	645,545.08	1.89%	657,740.00	0.13%	658,584.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(111,130.03)	-10.02%	(100,000.00)	-1.10%	(98,898.88)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,030,000.00	-48.54%	530,000.00	0.00%	530,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		83,651,584.04	-3.84%	80,436,528.16	1.18%	81,385,983.12
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,479,934.33)		(6,702,342.16)		(1,598,942.12)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,491,460.10		10,011,525.77		3,309,183.61
2. Ending Fund Balance (Sum lines C and D1)		10,011,525.77		3,309,183.61		1,710,241.49
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	503,886.00		251,932.12		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,509,565.00		2,414,289.00		2,441,569.00
2. Unassigned/Unappropriated	9790	6,998,074.77		642,962.49		(731,327.51)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,011,525.77		3,309,183.61		1,710,241.49

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	2,509,565.00		2,414,289.00		2,441,569.00
c. Unassigned/Unappropriated	9790	6,998,076.65		642,962.49		(731,327.51)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.88)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		9,507,639.77		3,057,251.49		1,710,241.49
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.37%		3.80%		2.10%
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)						
		6,805.00		6,690.65		6,607.88
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		83,651,584.04		80,436,528.16		81,385,983.12
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)						
		83,651,584.04		80,436,528.16		81,385,983.12
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)						
		2,509,547.52		2,413,095.84		2,441,579.49
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)						
		2,509,547.52		2,413,095.84		2,441,579.49
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2018-19 Original Budget	2018-19 Board Approved Operating Budget	2018-19 Actuals to Date	2018-19 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
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				
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				
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				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
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

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: *[Signature]*
District Superintendent or Designee

Date: 12/12/18

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2018

Signed: *[Signature]*
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Han Nguyen

Telephone: 408-923-1862

Title: Director of Fiscal

E-mail: htnguyen@busd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	62,207,597.00	62,207,597.00	10,096,989.51	62,671,843.62	464,246.62	0.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,640,142.00	3,640,142.00	14,060.15	2,593,249.00	(1,046,893.00)	-28.8%
4) Other Local Revenue		8600-8799	3,215,745.12	3,215,745.12	395,759.94	3,257,701.12	41,956.00	1.3%
5) TOTAL, REVENUES			69,063,484.12	69,063,484.12	10,506,809.60	68,522,793.74		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,234,855.00	32,243,226.98	6,681,774.53	32,282,824.22	(39,597.24)	-0.1%
2) Classified Salaries		2000-2999	7,161,928.03	7,161,928.03	2,183,186.89	7,411,889.16	(249,961.13)	-3.5%
3) Employee Benefits		3000-3999	15,569,080.36	15,570,708.38	4,061,558.69	15,554,915.72	15,792.66	0.1%
4) Books and Supplies		4000-4999	1,569,052.74	1,557,952.74	411,276.40	2,130,758.24	(572,805.50)	-36.8%
5) Services and Other Operating Expenditures		5000-5999	4,240,129.17	4,224,922.19	1,576,235.02	4,388,692.33	(163,770.14)	-3.9%
6) Capital Outlay		6000-6999	0.00	0.00	6,353.98	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	553,182.00	569,488.98	291,445.94	644,431.08	(74,942.10)	-13.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(713,899.20)	(713,899.20)	0.00	(708,204.20)	(5,695.00)	0.8%
9) TOTAL, EXPENDITURES			60,614,328.10	60,614,328.10	15,211,831.45	61,705,306.55		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,449,156.02	8,449,156.02	(4,705,021.85)	6,817,487.19		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	21,000.00	21,000.00	New
b) Transfers Out		7600-7629	1,030,000.00	1,030,000.00	0.00	1,030,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,527,468.26)	(12,527,468.26)	0.00	(12,922,525.15)	(395,056.89)	3.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,557,468.26)	(13,557,468.26)	0.00	(13,931,525.15)		

Description	Resource Codes	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)			(5,108,312.24)	(5,108,312.24)	(4,705,021.85)	(7,114,037.96)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,621,679.61	16,621,679.61		16,621,679.61	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)			16,621,679.61	16,621,679.61		16,621,679.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,621,679.61	16,621,679.61		16,621,679.61		
2) Ending Balance, June 30 (E + F1e)			11,513,367.37	11,513,367.37		9,507,641.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		0.00		
Stores		9712	83,375.00	83,375.00		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	10,968,567.48		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,399,528.00	0.00		2,509,565.00		
Unassigned/Unappropriated Amount			9,005,464.37	436,424.89		6,998,076.65		

Description	Resource Codes	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	25,336,497.00	25,336,497.00	7,356,938.00	25,838,737.00	502,240.00	2.0%
Education Protection Account State Aid - Current Year		8012	1,385,906.00	1,385,906.00	357,304.00	1,385,906.00	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	129,000.00	129,000.00	0.00	128,282.00	(718.00)	-0.6%
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	28,656,194.00	28,656,194.00	0.00	30,740,463.00	2,084,269.00	7.3%
Unsecured Roll Taxes		8042	1,880,000.00	1,880,000.00	1,875,526.54	1,916,000.00	36,000.00	1.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,399,000.00	2,399,000.00	507,220.97	1,927,000.00	(472,000.00)	-19.7%
Education Revenue Augmentation Fund (ERAF)		8045	2,521,000.00	2,521,000.00	0.00	770,716.00	(1,750,284.00)	-69.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	64,739.62	64,739.62	New
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			62,307,597.00	62,307,597.00	10,096,989.51	62,771,843.62	464,246.62	0.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(100,000.00)	(100,000.00)	0.00	(100,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			62,207,597.00	62,207,597.00	10,096,989.51	62,671,843.62	464,246.62	0.7%
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,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	2,564,865.00	2,564,865.00	0.00	1,481,807.00	(1,083,058.00)	-42.2%
Lottery - Unrestricted and Instructional Materials		8560	1,042,277.00	1,042,277.00	915.15	1,078,442.00	36,165.00	3.5%
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	33,000.00	33,000.00	13,145.00	33,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,640,142.00	3,640,142.00	14,060.15	2,593,249.00	(1,046,893.00)	-28.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,771,920.00	1,771,920.00	(948.00)	1,775,368.00	3,448.00	0.2%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	990,825.12	990,825.12	360,761.80	1,029,333.12	38,508.00	3.9%
Interest		8660	300,000.00	300,000.00	30,991.53	300,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	153,000.00	153,000.00	4,954.61	153,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,215,745.12	3,215,745.12	395,759.94	3,257,701.12	41,956.00	1.3%
TOTAL, REVENUES			69,063,484.12	69,063,484.12	10,506,809.60	68,522,793.74	(540,690.38)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	25,960,210.00	25,968,581.98	5,118,289.83	26,088,488.76	(119,906.78)	-0.5%
Certificated Pupil Support Salaries		1200	1,825,098.00	1,825,098.00	357,361.68	1,798,419.46	26,678.54	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,476,047.00	3,476,047.00	1,026,859.82	3,550,499.00	(74,452.00)	-2.1%
Other Certificated Salaries		1900	973,500.00	973,500.00	179,263.20	845,417.00	128,083.00	13.2%
TOTAL, CERTIFICATED SALARIES			32,234,855.00	32,243,226.98	6,681,774.53	32,282,824.22	(39,597.24)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	522,203.16	522,203.16	99,297.29	441,880.76	80,342.40	15.4%
Classified Support Salaries		2200	2,689,696.41	2,689,696.41	830,487.61	2,702,524.59	(12,828.18)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	1,491,753.00	1,491,753.00	487,845.55	1,505,233.50	(13,480.50)	-0.9%
Clerical, Technical and Office Salaries		2400	2,117,289.10	2,117,289.10	654,618.27	2,143,436.62	(26,147.52)	-1.2%
Other Classified Salaries		2900	340,986.36	340,986.36	110,938.17	618,833.69	(277,847.33)	-81.5%
TOTAL, CLASSIFIED SALARIES			7,161,928.03	7,161,928.03	2,183,186.89	7,411,889.16	(249,961.13)	-3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,164,244.00	5,165,606.96	1,055,322.83	5,221,561.95	(55,954.99)	-1.1%
PERS		3201-3202	1,532,385.63	1,532,385.63	450,734.58	1,536,047.20	(3,661.57)	-0.2%
OASDI/Medicare/Alternative		3301-3302	1,022,465.40	1,022,586.79	254,428.52	1,037,974.56	(15,387.77)	-1.5%
Health and Welfare Benefits		3401-3402	5,795,751.00	5,795,751.00	1,890,847.65	5,749,951.44	45,799.56	0.8%
Unemployment Insurance		3501-3502	19,748.41	19,752.60	4,325.21	20,005.47	(252.87)	-1.3%
Workers' Compensation		3601-3602	653,598.92	653,738.40	136,459.12	627,271.10	26,467.30	4.0%
OPEB, Allocated		3701-3702	1,352,007.00	1,352,007.00	260,551.72	1,334,024.00	17,983.00	1.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	28,880.00	28,880.00	8,889.06	28,080.00	800.00	2.8%
TOTAL, EMPLOYEE BENEFITS			15,569,080.36	15,570,708.38	4,061,558.69	15,554,915.72	15,792.66	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	192,736.00	192,736.00	166,898.50	183,254.42	9,481.58	4.9%
Books and Other Reference Materials		4200	72,300.00	72,300.00	33,591.47	93,294.90	(20,994.90)	-29.0%
Materials and Supplies		4300	1,188,408.24	1,185,308.24	206,631.36	1,750,911.36	(565,603.12)	-47.7%
Noncapitalized Equipment		4400	115,608.50	107,608.50	4,155.07	103,297.56	4,310.94	4.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,569,052.74	1,557,952.74	411,276.40	2,130,758.24	(572,805.50)	-36.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	217,000.00	197,000.00	70,000.00	158,000.00	39,000.00	19.8%
Travel and Conferences		5200	112,700.00	120,700.00	24,832.07	123,096.47	(2,396.47)	-2.0%
Dues and Memberships		5300	29,420.00	29,670.00	30,688.99	47,525.50	(17,855.50)	-60.2%
Insurance		5400-5450	338,050.00	338,050.00	376,734.04	376,735.00	(38,685.00)	-11.4%
Operations and Housekeeping Services		5500	1,661,992.00	1,661,992.00	326,128.87	1,455,481.00	206,511.00	12.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	197,468.00	192,161.02	62,942.29	204,296.36	(12,135.34)	-6.3%
Transfers of Direct Costs		5710	(2,000.00)	(2,000.00)	(2,212.67)	(4,183.94)	2,183.94	-109.2%
Transfers of Direct Costs - Interfund		5750	(10,523.00)	(10,523.00)	(1,665.47)	(8,520.00)	(2,003.00)	19.0%
Professional/Consulting Services and Operating Expenditures		5800	1,499,422.17	1,501,272.17	636,813.54	1,825,762.94	(324,490.77)	-21.6%
Communications		5900	196,600.00	196,600.00	51,973.36	210,499.00	(13,899.00)	-7.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,240,129.17	4,224,922.19	1,576,235.02	4,388,692.33	(163,770.14)	-3.9%

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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	6,353.98	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	6,353.98	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	14,028.00	14,028.00	0.00	14,028.00	0.00	0.0%
Payments to JPAs		7143	539,154.00	539,154.00	269,089.00	625,152.00	(85,998.00)	-16.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	16,306.98	22,356.94	5,251.08	11,055.90	67.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			553,182.00	569,488.98	291,445.94	644,431.08	(74,942.10)	-13.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(602,116.20)	(602,116.20)	0.00	(597,074.20)	(5,042.00)	0.8%
Transfers of Indirect Costs - Interfund		7350	(111,783.00)	(111,783.00)	0.00	(111,130.00)	(653.00)	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(713,899.20)	(713,899.20)	0.00	(708,204.20)	(5,695.00)	0.8%
TOTAL, EXPENDITURES			60,614,328.10	60,614,328.10	15,211,831.45	61,705,306.55	(1,090,978.45)	-1.8%

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	21,000.00	21,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	21,000.00	21,000.00	New
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	500,000.00	500,000.00	0.00	500,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	530,000.00	530,000.00	0.00	530,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,030,000.00	1,030,000.00	0.00	1,030,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(12,527,468.26)	(12,527,468.26)	0.00	(12,922,525.15)	(395,056.89)	3.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,527,468.26)	(12,527,468.26)	0.00	(12,922,525.15)	(395,056.89)	3.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(13,557,468.26)	(13,557,468.26)	0.00	(13,931,525.15)	(374,056.89)	2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,330,000.00	1,330,000.00	154,467.49	1,325,100.00	(4,900.00)	-0.4%
3) Other State Revenue		8300-8599	93,000.00	93,000.00	10,685.37	100,000.00	7,000.00	7.5%
4) Other Local Revenue		8600-8799	1,314,000.00	1,314,000.00	432,739.13	1,314,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,737,000.00	2,737,000.00	597,891.99	2,739,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,133,005.00	1,133,005.00	301,484.63	1,155,902.00	(22,897.00)	-2.0%
3) Employee Benefits		3000-3999	553,416.30	553,416.30	146,035.80	548,706.78	4,709.52	0.9%
4) Books and Supplies		4000-4999	829,000.00	829,000.00	163,452.75	844,161.22	(15,161.22)	-1.8%
5) Services and Other Operating Expenditures		5000-5999	71,400.00	69,732.00	33,306.49	79,200.00	(9,468.00)	-13.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	1,668.00	0.00	0.00	1,668.00	100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	111,783.00	111,783.00	0.00	111,130.00	653.00	0.6%
9) TOTAL, EXPENDITURES			2,698,604.30	2,698,604.30	644,279.67	2,739,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,395.70	38,395.70	(46,387.68)	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 FUND BALANCE (C + D4)			38,395.70	38,395.70	(46,387.68)	0.00		
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)								
			38,395.70	38,395.70		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	38,395.70	38,395.70		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	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	1,330,000.00	1,330,000.00	154,467.49	1,325,100.00	(4,900.00)	-0.4%
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			1,330,000.00	1,330,000.00	154,467.49	1,325,100.00	(4,900.00)	-0.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	93,000.00	93,000.00	10,685.37	100,000.00	7,000.00	7.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			93,000.00	93,000.00	10,685.37	100,000.00	7,000.00	7.5%
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	1,250,000.00	1,250,000.00	421,013.10	1,245,000.00	(5,000.00)	-0.4%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	246.11	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	60,000.00	60,000.00	11,479.92	65,000.00	5,000.00	8.3%
TOTAL, OTHER LOCAL REVENUE			1,314,000.00	1,314,000.00	432,739.13	1,314,000.00	0.00	0.0%
TOTAL, REVENUES			2,737,000.00	2,737,000.00	597,891.99	2,739,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	669,622.00	669,622.00	164,637.03	674,857.00	(5,235.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	339,308.00	339,308.00	96,204.06	365,020.00	(25,712.00)	-7.6%
Clerical, Technical and Office Salaries		2400	124,075.00	124,075.00	40,643.52	116,025.00	8,050.00	6.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,133,005.00	1,133,005.00	301,484.63	1,155,902.00	(22,897.00)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	198,810.00	198,810.00	52,068.30	202,149.92	(3,339.92)	-1.7%
OASDI/Medicare/Alternative		3301-3302	88,109.50	88,109.50	22,649.03	89,067.50	(958.00)	-1.1%
Health and Welfare Benefits		3401-3402	203,959.00	203,959.00	66,477.72	196,501.00	7,458.00	3.7%
Unemployment Insurance		3501-3502	576.50	576.50	148.75	582.50	(6.00)	-1.0%
Workers' Compensation		3601-3602	19,229.30	19,229.30	4,692.00	18,445.86	783.44	4.1%
OPEB, Allocated		3701-3702	40,732.00	40,732.00	0.00	39,793.00	939.00	2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,000.00	2,000.00	0.00	2,167.00	(167.00)	-8.4%
TOTAL, EMPLOYEE BENEFITS			553,416.30	553,416.30	146,035.80	548,706.78	4,709.52	0.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	67,000.00	67,000.00	22,450.56	70,961.22	(3,961.22)	-5.9%
Noncapitalized Equipment		4400	12,000.00	12,000.00	5,110.12	12,000.00	0.00	0.0%
Food		4700	750,000.00	750,000.00	135,892.07	761,200.00	(11,200.00)	-1.5%
TOTAL, BOOKS AND SUPPLIES			829,000.00	829,000.00	163,452.75	844,161.22	(15,161.22)	-1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	500.00	500.00	0.00	150.00	350.00	70.0%
Dues and Memberships		5300	600.00	600.00	0.00	600.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	36,500.00	36,500.00	21,280.60	46,500.00	(10,000.00)	-27.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,500.00	19,832.00	11,784.97	22,200.00	(2,368.00)	-11.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,500.00	9,500.00	(1,291.58)	7,500.00	2,000.00	21.1%
Professional/Consulting Services and Operating Expenditures		5800	1,100.00	1,100.00	750.00	850.00	250.00	22.7%
Communications		5900	1,700.00	1,700.00	782.50	1,400.00	300.00	17.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,400.00	69,732.00	33,306.49	79,200.00	(9,468.00)	-13.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	1,668.00	0.00	0.00	1,668.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,668.00	0.00	0.00	1,668.00	100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	111,783.00	111,783.00	0.00	111,130.00	653.00	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			111,783.00	111,783.00	0.00	111,130.00	653.00	0.6%
TOTAL, EXPENDITURES			2,698,604.30	2,698,604.30	644,279.67	2,739,100.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	7,000.00	1,316.77	92,774.51	85,774.51	1225.4%
5) TOTAL REVENUES			107,000.00	107,000.00	1,316.77	192,774.51		
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	100,000.00	100,000.00	102,658.98	102,658.98	(2,658.98)	-2.7%
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			100,000.00	100,000.00	102,658.98	102,658.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			7,000.00	7,000.00	(101,342.21)	90,115.53		
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)			7,000.00	7,000.00	(101,342.21)	90,115.53		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	737,869.91	737,869.91		737,869.91	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)			737,869.91	737,869.91		737,869.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			737,869.91	737,869.91		737,869.91		
2) Ending Balance, June 30 (E + F1e)			744,869.91	744,869.91		827,985.44		
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		84,774.51		
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		743,210.93		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	744,869.91	744,869.91		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	100,000.00	100,000.00	0.00	100,000.00	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			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	84,774.51	84,774.51	New
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	1,316.77	8,000.00	1,000.00	14.3%
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			7,000.00	7,000.00	1,316.77	92,774.51	85,774.51	1225.4%
TOTAL, REVENUES			107,000.00	107,000.00	1,316.77	192,774.51		

Description	Resource Codes	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	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%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	102,658.98	102,658.98	(2,658.98)	-2.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	100,000.00	102,658.98	102,658.98	(2,658.98)	-2.7%
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			100,000.00	100,000.00	102,658.98	102,658.98		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
9010	Other Restricted Local	84,774.51
Total, Restricted Balance		<u>84,774.51</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	15,000.00	15,000.00	4,527.15	25,000.00	10,000.00	66.7%
5) TOTAL REVENUES			15,000.00	15,000.00	4,527.15	25,000.00		
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)			15,000.00	15,000.00	4,527.15	25,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	500,000.00	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			500,000.00	500,000.00	0.00	500,000.00		

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)			515,000.00	515,000.00	4,527.15	525,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,511,649.93	2,511,649.93		2,511,649.93	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)			2,511,649.93	2,511,649.93		2,511,649.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,511,649.93	2,511,649.93		2,511,649.93		
2) Ending Balance, June 30 (E + F1e)			3,026,649.93	3,026,649.93		3,036,649.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements								
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		3,036,649.93		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			3,026,649.93	3,026,649.93		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	15,000.00	15,000.00	4,527.15	25,000.00	10,000.00	66.7%
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			15,000.00	15,000.00	4,527.15	25,000.00	10,000.00	66.7%
TOTAL, REVENUES			15,000.00	15,000.00	4,527.15	25,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	500,000.00	500,000.00	0.00	500,000.00	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			500,000.00	500,000.00	0.00	500,000.00	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)			500,000.00	500,000.00	0.00	500,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	4,002.07	18,000.00	18,000.00	New
5) TOTAL REVENUES			0.00	0.00	4,002.07	18,000.00		
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)			0.00	0.00	4,002.07	18,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	4,002.07	18,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,483,198.45	2,483,198.45		2,483,198.45	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)			2,483,198.45	2,483,198.45		2,483,198.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,483,198.45	2,483,198.45		2,483,198.45		
2) Ending Balance, June 30 (E + F1e)			2,483,198.45	2,483,198.45		2,501,198.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		2,501,198.45		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,483,198.45	2,483,198.45		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								
Interest		8660	0.00	0.00	4,002.07	18,000.00	18,000.00	New
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			0.00	0.00	4,002.07	18,000.00	18,000.00	New
TOTAL, REVENUES			0.00	0.00	4,002.07	18,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	44,877.89	100,000.00	0.00	0.0%
5) TOTAL REVENUES			100,000.00	100,000.00	44,877.89	100,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	161,554.00	161,554.00	54,463.76	176,686.00	(15,132.00)	-9.4%
3) Employee Benefits		3000-3999	86,189.00	86,189.00	14,650.46	88,497.00	(2,308.00)	-2.7%
4) Books and Supplies		4000-4999	1,496,489.00	1,496,489.00	23,419.05	1,287,840.00	208,649.00	13.9%
5) Services and Other Operating Expenditures		5000-5999	595,110.00	595,110.00	196,513.02	673,446.00	(78,336.00)	-13.2%
6) Capital Outlay		6000-6999	22,177,429.00	22,177,429.00	3,221,405.80	23,015,961.00	(838,532.00)	-3.8%
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			24,516,771.00	24,516,771.00	3,510,452.09	25,242,430.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,416,771.00)	(24,416,771.00)	(3,465,574.20)	(25,142,430.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	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)			(24,416,771.00)	(24,416,771.00)	(3,465,574.20)	(25,142,430.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,142,429.41	25,142,429.41		25,142,429.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,142,429.41	25,142,429.41		25,142,429.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,142,429.41	25,142,429.41		25,142,429.41		
2) Ending Balance, June 30 (E + F1e)			725,658.41	725,658.41		(0.59)		
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			725,658.41	725,658.41		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		(0.59)		

Description	Resource Codes	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								
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	100,000.00	100,000.00	44,877.89	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	44,877.89	100,000.00	0.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	44,877.89	100,000.00	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)
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	145,554.00	145,554.00	26,863.76	149,086.00	(3,532.00)	-2.4%
Other Classified Salaries		2900	16,000.00	16,000.00	27,600.00	27,600.00	(11,600.00)	-72.5%
TOTAL, CLASSIFIED SALARIES			161,554.00	161,554.00	54,463.76	176,686.00	(15,132.00)	-9.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	30,198.00	30,198.00	5,363.94	31,133.00	(935.00)	-3.1%
OASDI/Medicare/Alternative		3301-3302	12,968.00	12,968.00	2,286.75	11,910.00	1,058.00	8.2%
Health and Welfare Benefits		3401-3402	34,965.00	34,965.00	6,143.44	36,862.00	(1,897.00)	-5.4%
Unemployment Insurance		3501-3502	76.00	76.00	25.83	94.00	(18.00)	-23.7%
Workers' Compensation		3601-3602	2,404.00	2,404.00	810.50	2,792.00	(388.00)	-16.1%
OPEB, Allocated		3701-3702	5,578.00	5,578.00	0.00	5,706.00	(128.00)	-2.3%
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			86,189.00	86,189.00	14,650.46	88,497.00	(2,308.00)	-2.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,120.00	19,120.00	1,037.16	20,450.00	(1,330.00)	-7.0%
Noncapitalized Equipment		4400	1,477,369.00	1,477,369.00	22,381.89	1,267,390.00	209,979.00	14.2%
TOTAL, BOOKS AND SUPPLIES			1,496,489.00	1,496,489.00	23,419.05	1,287,840.00	208,649.00	13.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,985.00	2,985.00	0.00	2,985.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,574.00	1,574.00	6,719.65	8,631.00	(7,257.00)	-461.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,780.00	6,780.00	643.32	6,639.00	141.00	2.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,023.00	1,023.00	57.05	1,020.00	3.00	0.3%
Professional/Consulting Services and Operating Expenditures		5800	582,748.00	582,748.00	189,093.00	653,971.00	(71,223.00)	-12.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			595,110.00	595,110.00	196,513.02	673,446.00	(78,336.00)	-13.2%

2018-19 First Interim
Building Fund
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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	24,296.00	24,296.00	5,399.42	19,546.00	4,750.00	19.6%
Land Improvements		6170	667,126.00	667,126.00	35,260.35	727,027.00	(59,901.00)	-9.0%
Buildings and Improvements of Buildings		6200	19,489,782.00	19,489,782.00	3,030,687.09	20,153,273.00	(663,491.00)	-3.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,996,225.00	1,996,225.00	0.00	1,964,147.00	32,078.00	1.6%
Equipment Replacement		6500	0.00	0.00	150,058.94	151,968.00	(151,968.00)	New
TOTAL, CAPITAL OUTLAY			22,177,429.00	22,177,429.00	3,221,405.80	23,015,961.00	(838,532.00)	-3.8%
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			24,516,771.00	24,516,771.00	3,510,452.09	25,242,430.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,000.00	120,000.00	734,455.66	749,924.00	629,924.00	524.9%
5) TOTAL REVENUES			120,000.00	120,000.00	734,455.66	749,924.00		
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	270,600.00	270,600.00	68.50	40,600.00	230,000.00	85.0%
6) Capital Outlay		6000-6999	0.00	0.00	18,812.50	230,000.00	(230,000.00)	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			270,600.00	270,600.00	18,901.00	270,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(150,600.00)	(150,600.00)	715,554.66	479,324.00		
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	21,000.00	(21,000.00)	New
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	(21,000.00)		

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)			(150,600.00)	(150,600.00)	715,554.66	458,324.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,273,528.20	2,273,528.20		2,273,528.20	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)			2,273,528.20	2,273,528.20		2,273,528.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,273,528.20	2,273,528.20		2,273,528.20		
2) Ending Balance, June 30 (E + F1e)			2,122,928.20	2,122,928.20		2,731,852.20		
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			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		2,731,852.20		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			2,122,928.20	2,122,928.20		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	20,000.00	20,000.00	4,531.26	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	100,000.00	100,000.00	729,924.40	729,924.00	629,924.00	629.9%
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			120,000.00	120,000.00	734,455.66	749,924.00	629,924.00	524.9%
TOTAL, REVENUES			120,000.00	120,000.00	734,455.66	749,924.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	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	270,800.00	270,600.00	88.50	40,800.00	230,000.00	85.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			270,800.00	270,600.00	88.50	40,800.00	230,000.00	85.0%

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	5,300.00	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	13,512.50	230,000.00	(230,000.00)	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	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	18,812.50	230,000.00	(230,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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			270,600.00	270,600.00	18,901.00	270,600.00		

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	21,000.00	(21,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	21,000.00	(21,000.00)	New
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	(21,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	28,228.60	200,000.00	0.00	0.0%
5) TOTAL REVENUES			200,000.00	200,000.00	28,228.60	200,000.00		
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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	103,925.00	103,925.00	4,774.00	103,925.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,167,966.00	2,167,966.00	757,953.79	2,089,707.11	78,258.89	3.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	529,476.00	529,476.00	603,130.48	529,476.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,802,367.00	2,802,367.00	1,365,858.27	2,724,108.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,602,367.00)	(2,602,367.00)	(1,337,629.67)	(2,524,108.11)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	530,000.00	530,000.00	0.00	530,000.00	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	876,105.00	876,105.00	0.00	830,566.11	(45,538.89)	-5.2%
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			1,406,105.00	1,406,105.00	0.00	1,360,566.11		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,196,262.00)	(1,196,262.00)	(1,337,629.67)	(1,163,542.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,204,166.45	16,204,166.45		16,204,166.45	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)			16,204,166.45	16,204,166.45		16,204,166.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,204,166.45	16,204,166.45		16,204,166.45		
2) Ending Balance, June 30 (E + F1e)			15,007,904.45	15,007,904.45		15,040,624.45		
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	25,423.51	25,423.51		58,143.51		
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		14,982,480.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	14,982,480.94	14,982,480.94		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	200,000.00	200,000.00	28,228.60	200,000.00	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			200,000.00	200,000.00	28,228.60	200,000.00	0.00	0.0%
TOTAL, REVENUES			200,000.00	200,000.00	28,228.60	200,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000.00	1,000.00	0.00	1,000.00	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	103,925.00	103,925.00	4,774.00	103,925.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			103,925.00	103,925.00	4,774.00	103,925.00	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	2,167,966.00	2,167,966.00	757,953.79	2,089,707.11	78,258.89	3.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			2,167,966.00	2,167,966.00	757,953.79	2,089,707.11	78,258.89	3.6%
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	62,979.00	62,979.00	136,632.58	62,979.00	0.00	0.0%
Other Debt Service - Principal		7439	466,497.00	466,497.00	466,497.90	466,497.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			529,476.00	529,476.00	603,130.48	529,476.00	0.00	0.0%
TOTAL, EXPENDITURES			2,802,367.00	2,802,367.00	1,365,858.27	2,724,108.11		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	530,000.00	530,000.00	0.00	530,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			530,000.00	530,000.00	0.00	530,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	876,105.00	876,105.00	0.00	830,566.11	(45,538.89)	-5.2%
(c) TOTAL, SOURCES			876,105.00	876,105.00	0.00	830,566.11	(45,538.89)	-5.2%
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)			1,406,105.00	1,406,105.00	0.00	1,360,566.11		

Resource	Description	2018/19 Projected Year Totals
6230	California Clean Energy Jobs Act	58,143.51
7810	Other Restricted State	0.00
Total, Restricted Balance		<u>58,143.51</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	10.58	60.00	60.00	New
5) TOTAL, REVENUES			0.00	0.00	10.58	60.00		
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	10.58	60.00		
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	10.58	60.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	5,870.78	5,870.78		5,870.78	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)			5,870.78	5,870.78		5,870.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,870.78	5,870.78		5,870.78		
2) Ending Net Position, June 30 (E + F1e)			5,870.78	5,870.78		5,930.78		
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		4,298.30		
c) Unrestricted Net Position		9790	5,870.78	5,870.78		1,632.48		

Description	Resource Codes	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	10.58	60.00	60.00	New
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	10.58	60.00	60.00	New
TOTAL REVENUES			0.00	0.00	10.58	60.00		

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	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	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	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								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	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		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 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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			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%
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 + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	4,298.30
Total, Restricted Net Position		<u>4,298.30</u>

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)	6,884.00	6,884.00	6,805.00	6,930.00	46.00	1%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,884.00	6,884.00	6,805.00	6,930.00	46.00	1%
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	39.67	39.67	38.11	39.67	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	5.86	5.86	4.12	5.86	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	45.53	45.53	42.23	45.53	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,929.53	6,929.53	6,847.23	6,975.53	46.00	1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

		Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			19,597,406.00	18,010,123.00	15,822,788.00	13,378,375.00	10,675,562.00	11,302,415.00	14,961,895.00	18,318,765.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,313,739.00	1,313,739.00	2,722,034.00	2,364,730.00	2,364,730.00	2,364,730.00	2,364,730.00	2,364,730.00
Property Taxes	8020-8079		209,664.00	118,501.00	130,927.00	1,923,656.00	3,704,162.00	7,530,300.00	5,522,200.00	156,000.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		78,104.00	3,460.00		4,164.00	247,850.00	2,300.00	101,500.00	245,300.00
Other State Revenue	8300-8599				368,608.00	(294,317.00)	25,430.00	215,550.00	810,700.00	299,100.00
Other Local Revenue	8600-8799		117,645.00	140,535.00	188,483.00	240,997.00	178,853.00	187,200.00	1,325,100.00	147,600.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,719,152.00	1,576,235.00	3,410,052.00	4,239,230.00	6,521,025.00	10,300,080.00	10,124,230.00	3,212,730.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		176,473.00	326,091.00	3,488,173.00	3,529,120.00	3,570,642.00	3,464,000.00	3,532,610.00	3,625,100.00
Classified Salaries	2000-2999		505,113.00	750,133.00	1,002,981.00	952,498.00	960,844.00	971,300.00	973,200.00	850,300.00
Employee Benefits	3000-3999		811,433.00	919,011.00	1,578,965.00	1,650,000.00	1,566,502.00	1,594,000.00	1,600,500.00	1,600,500.00
Books and Supplies	4000-4999		9,795.00	587,447.00	128,341.00	191,929.00	112,853.00	110,600.00	110,500.00	150,000.00
Services	5000-5999		497,436.00	510,837.00	319,848.00	669,573.00	327,432.00	500,700.00	550,550.00	465,200.00
Capital Outlay	6000-6599				20,883.00					
Other Outgo	7000-7499		139,699.00	6,401.00	136,652.00	8,808.00	(19,103.00)			
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,139,949.00	3,099,920.00	6,675,843.00	7,001,928.00	6,519,170.00	6,640,600.00	6,767,360.00	6,691,100.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		(6,777.00)	(225,876.00)	(156,273.00)	(652,808.00)				
Due From Other Funds	9310						(187,473.00)			
Stores	9320		26,302.00	20,693.00	37,461.00	(4,067.00)	5,691.00			
Prepaid Expenditures	9330		28,491.00	59,986.00	2,579.00					
Other Current Assets	9340		(21,176.00)	(11,969.00)	(14,881.00)	(3,348.00)	(6,307.00)			
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	26,840.00	(157,166.00)	(131,114.00)	(660,223.00)	(188,089.00)	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610		928,458.00	668,703.00	11,908.00	3,359.00	(3,400.00)			
Current Loans	9640			673,830.00			295,568.00			
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	928,458.00	1,342,533.00	11,908.00	3,359.00	292,168.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		(264,868.00)	836,049.00	964,400.00	723,467.00	1,105,255.00			
TOTAL BALANCE SHEET ITEMS			0.00	(1,166,486.00)	(663,650.00)	821,378.00	59,885.00	624,998.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,587,283.00)	(2,187,335.00)	(2,444,413.00)	(2,702,813.00)	626,853.00	3,659,480.00	3,356,870.00	(3,478,370.00)
F. ENDING CASH (A + E)			18,010,123.00	15,822,788.00	13,378,375.00	10,675,562.00	11,302,415.00	14,961,895.00	18,318,765.00	14,840,395.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		14,840,395.00	15,957,995.00	16,258,375.00	12,380,580.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,439,650.00	2,364,730.00	2,364,730.00	2,882,371.00			27,224,643.00	27,224,643.00
Property Taxes	8020-8079	4,851,650.00	5,168,550.00	388,700.00	5,842,890.62			35,547,200.62	35,547,200.62
Miscellaneous Funds	8080-8099				(100,000.00)			(100,000.00)	(100,000.00)
Federal Revenue	8100-8299	358,700.00	5,500.00	32,700.00	1,005,986.00	780,800.00		2,866,364.00	2,866,364.00
Other State Revenue	8300-8599	30,800.00	362,100.00	65,800.00	3,541,683.00	650,000.00		6,075,454.00	6,075,454.00
Other Local Revenue	8600-8799	291,600.00	220,900.00	348,800.00	74,275.56	75,000.00		3,536,988.56	3,536,988.56
Interfund Transfers In	8910-8929				21,000.00			21,000.00	21,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		7,972,400.00	8,121,780.00	3,200,730.00	13,268,206.18	1,505,800.00	0.00	75,171,650.18	75,171,650.18
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,790,500.00	4,500,300.00	3,677,000.00	3,210,685.22	30,000.00		36,920,694.22	36,920,694.22
Classified Salaries	2000-2999	890,500.00	985,000.00	890,000.00	1,496,871.25	15,000.00		11,243,740.25	11,243,740.25
Employee Benefits	3000-3999	1,650,000.00	1,650,600.00	1,750,000.00	4,886,742.30	25,000.00		21,283,253.30	21,283,253.30
Books and Supplies	4000-4999	148,800.00	185,000.00	460,400.00	1,962,602.64	750,000.00		4,908,267.64	4,908,267.64
Services	5000-5999	375,000.00	500,500.00	625,000.00	1,719,608.58	650,000.00		7,711,684.58	7,711,684.58
Capital Outlay	6000-6599				(1,354.00)			19,529.00	19,529.00
Other Outgo	7000-7499				261,958.05			534,415.05	534,415.05
Interfund Transfers Out	7600-7629				1,030,000.00			1,030,000.00	1,030,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		6,854,800.00	7,821,400.00	7,402,400.00	14,567,114.04	1,470,000.00	0.00	83,651,584.04	83,651,584.04
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299			1,041,734.00		1,505,800.00		1,505,800.00	
Due From Other Funds	9310			187,473.00				0.00	
Stores	9320			(86,080.00)				0.00	
Prepaid Expenditures	9330			(91,056.00)				0.00	
Other Current Assets	9340			57,681.00				0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	1,109,752.00	0.00	1,505,800.00	0.00	1,505,800.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					1,470,000.00		1,470,000.00	
Due To Other Funds	9610			(1,609,028.00)				0.00	
Current Loans	9640			(969,398.00)				0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	(2,578,426.00)	0.00	1,470,000.00	0.00	1,470,000.00	
<u>Nonoperating</u>									
Suspense Clearing	9910			(3,364,303.00)				0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	323,875.00	0.00	35,800.00	0.00	35,800.00	
E. NET INCREASE/DECREASE (B - C + D)		1,117,600.00	300,380.00	(3,877,795.00)	(1,298,907.86)	71,600.00	0.00	(8,444,133.86)	(8,479,933.86)
F. ENDING CASH (A + E)		15,957,995.00	16,258,375.00	12,380,580.00	11,081,672.14				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,153,272.14	

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	83,651,584.04
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,794,519.86
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	19,529.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	6,365.08
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,030,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,055,894.08
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)				76,801,170.10

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)*		6,847.23
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,216.39
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.)	67,705,242.72	9,776.55
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)	67,705,242.72	9,776.55
B. Required effort (Line A.2 times 90%)	60,934,718.45	8,798.90
C. Current year expenditures (Line I.E and Line II.B)	76,801,170.10	11,216.39
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

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	62,671,843.62	1.43%	63,568,927.00	0.72%	64,029,542.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,593,249.00	-50.56%	1,282,076.00	-0.77%	1,272,159.00
4. Other Local Revenues	8600-8799	3,257,701.12	-0.75%	3,233,245.00	0.28%	3,242,166.00
5. Other Financing Sources						
a. Transfers In	8900-8929	21,000.00	0.00%	21,000.00	26634.41%	5,614,226.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(12,922,525.15)	-1.13%	(12,776,514.00)	1.28%	(12,940,272.00)
6. Total (Sum lines A1 thru A5c)		55,621,268.59	-0.53%	55,328,734.00	10.64%	61,217,821.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,282,824.22		32,398,836.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				116,011.78		(79,593.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,282,824.22	0.36%	32,398,836.00	-0.25%	32,319,243.00
2. Classified Salaries						
a. Base Salaries				7,411,889.16		7,373,281.16
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(38,608.00)		98,387.84
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,411,889.16	-0.52%	7,373,281.16	1.33%	7,471,669.00
3. Employee Benefits	3000-3999	15,554,915.72	3.51%	16,100,634.00	3.28%	16,628,670.00
4. Books and Supplies	4000-4999	2,130,758.24	-41.17%	1,253,485.00	1.01%	1,266,100.00
5. Services and Other Operating Expenditures	5000-5999	4,388,692.33	-9.33%	3,979,087.00	3.19%	4,105,887.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	644,431.08	2.07%	657,740.00	0.13%	658,584.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(708,204.20)	-27.43%	(513,939.00)	-19.19%	(415,322.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,030,000.00	-48.54%	530,000.00	0.00%	530,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		62,735,306.55	-1.52%	61,779,124.16	1.27%	62,564,831.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(7,114,037.96)		(6,450,390.16)		(1,347,010.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,621,679.61		9,507,641.65		3,057,251.49
2. Ending Fund Balance (Sum lines C and D1)		9,507,641.65		3,057,251.49		1,710,241.49
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	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,509,565.00		2,414,289.00		2,441,569.00
2. Unassigned/Unappropriated	9790	6,998,076.65		642,962.49		(731,327.51)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,507,641.65		3,057,251.49		1,710,241.49

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	2,509,565.00		2,414,289.00		2,441,569.00
c. Unassigned/Unappropriated	9790	6,998,076.65		642,962.49		(731,327.51)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		9,507,641.65		3,057,251.49		1,710,241.49
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.						
Net amount of						

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. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,866,364.00	-6.21%	2,688,455.00	0.00%	2,688,455.00
3. Other State Revenues	8300-8599	3,482,205.00	-15.56%	2,940,483.00	0.00%	2,940,493.00
4. Other Local Revenues	8600-8799	279,287.44	-100.00%	0.00	0.00%	0.00
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	12,922,524.68	-1.13%	12,776,514.00	1.28%	12,940,272.00
6. Total (Sum lines A1 thru A5c)		19,550,381.12	-5.86%	18,405,452.00	0.89%	18,569,220.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,637,870.00		4,696,748.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				58,878.00		70,452.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,637,870.00	1.27%	4,696,748.00	1.50%	4,767,200.00
2. Classified Salaries						
a. Base Salaries				3,831,851.09		3,936,960.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				105,108.91		39,370.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,831,851.09	2.74%	3,936,960.00	1.00%	3,976,330.00
3. Employee Benefits	3000-3999	5,728,337.58	-0.22%	5,715,650.00	2.11%	5,836,083.00
4. Books and Supplies	4000-4999	2,777,509.40	-51.84%	1,337,701.00	1.52%	1,358,058.00
5. Services and Other Operating Expenditures	5000-5999	3,322,992.25	-23.07%	2,556,406.00	0.42%	2,567,058.00
6. Capital Outlay	6000-6999	19,529.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,114.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	597,074.17	-30.67%	413,939.00	-23.56%	316,423.12
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		20,916,277.49	-10.80%	18,657,404.00	0.88%	18,821,152.12
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,365,896.37)		(251,952.00)		(251,932.12)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,869,780.49		503,884.12		251,932.12
2. Ending Fund Balance (Sum lines C and D1)		503,884.12		251,932.12		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	503,886.00		251,932.12		
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	(1.88)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		503,884.12		251,932.12		0.00

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.						
COLA increase for salary at .15% and 1% increase for salary and benefits						

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. LCFE/Revenue Limit Sources	8010-8099	62,671,843.62	1.43%	63,568,927.00	0.72%	64,029,542.00
2. Federal Revenues	8100-8299	2,866,364.00	-6.21%	2,688,455.00	0.00%	2,688,455.00
3. Other State Revenues	8300-8599	6,075,454.00	-30.50%	4,222,559.00	-0.23%	4,212,652.00
4. Other Local Revenues	8600-8799	3,536,988.56	-8.59%	3,233,245.00	0.28%	3,242,166.00
5. Other Financing Sources						
a. Transfers In	8900-8929	21,000.00	0.00%	21,000.00	26634.41%	5,614,226.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(0.47)	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		75,171,649.71	-1.91%	73,734,186.00	8.21%	79,787,041.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,920,694.22		37,095,584.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				174,889.78		(9,141.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,920,694.22	0.47%	37,095,584.00	-0.02%	37,086,443.00
2. Classified Salaries						
a. Base Salaries				11,243,740.25		11,310,241.16
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				66,500.91		137,757.84
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,243,740.25	0.59%	11,310,241.16	1.22%	11,447,999.00
3. Employee Benefits	3000-3999	21,283,253.30	2.50%	21,816,284.00	2.97%	22,464,753.00
4. Books and Supplies	4000-4999	4,908,267.64	-47.21%	2,591,186.00	1.27%	2,624,158.00
5. Services and Other Operating Expenditures	5000-5999	7,711,684.58	-15.25%	6,535,493.00	2.10%	6,672,945.00
6. Capital Outlay	6000-6999	19,529.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	645,545.08	1.89%	657,740.00	0.13%	658,584.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(111,130.03)	-10.02%	(100,000.00)	-1.10%	(98,898.88)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,030,000.00	-48.54%	530,000.00	0.00%	530,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		83,651,584.04	-3.84%	80,436,528.16	1.18%	81,385,983.12
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(8,479,934.33)		(6,702,342.16)		(1,598,942.12)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,491,460.10		10,011,525.77		3,309,183.61
2. Ending Fund Balance (Sum lines C and D1)		10,011,525.77		3,309,183.61		1,710,241.49
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	503,886.00		251,932.12		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,509,565.00		2,414,289.00		2,441,569.00
2. Unassigned/Unappropriated	9790	6,998,074.77		642,962.49		(731,327.51)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,011,525.77		3,309,183.61		1,710,241.49

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	2,509,565.00		2,414,289.00		2,441,569.00
c. Unassigned/Unappropriated	9790	6,998,076.65		642,962.49		(731,327.51)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.88)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		9,507,639.77		3,057,251.49		1,710,241.49
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.37%		3.80%		2.10%
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)						
		6,805.00		6,690.65		6,607.88
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		83,651,584.04		80,436,528.16		81,385,983.12
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)		83,651,584.04		80,436,528.16		81,385,983.12
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)		2,509,547.52		2,413,095.84		2,441,579.49
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)		2,509,547.52		2,413,095.84		2,441,579.49
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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	(8,520.00)	0.00	(111,130.00)				
Other Sources/Uses Detail					21,000.00	1,030,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,500.00	0.00	111,130.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					500,000.00	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	1,020.00	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	21,000.00		
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					530,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
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				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	8,520.00	(8,520.00)	111,130.00	(111,130.00)	1,051,000.00	1,051,000.00		

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 budget adoption.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form A1, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19) District Regular Charter School	6,884.00	6,930.00		
		0.00		
	Total ADA	6,884.00	6,930.00	0.7%
1st Subsequent Year (2019-20) District Regular Charter School	6,674.00	6,805.00		
	Total ADA	6,674.00	6,805.00	2.0%
2nd Subsequent Year (2020-21) District Regular Charter School	6,531.00	6,691.00		
	Total ADA	6,531.00	6,691.00	2.4%

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The projection is based on the CALPAD in 2018-19, the level of declining in slower.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	7,019	6,988		
Charter School				
Total Enrollment	7,019	6,988	-0.4%	Met
1st Subsequent Year (2019-20)				
District Regular	6,879	6,871		
Charter School				
Total Enrollment	6,879	6,871	-0.1%	Met
2nd Subsequent Year (2020-21)				
District Regular	6,703	6,786		
Charter School				
Total Enrollment	6,703	6,786	1.2%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	7,244	7,450	
Charter School			
Total ADA/Enrollment	7,244	7,450	97.2%
Second Prior Year (2016-17)			
District Regular	7,104	7,296	
Charter School			
Total ADA/Enrollment	7,104	7,296	97.4%
First Prior Year (2017-18)			
District Regular	6,930	7,102	
Charter School			
Total ADA/Enrollment	6,930	7,102	97.6%
		Historical Average Ratio:	97.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.9%

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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	6,805	6,988		
Charter School	0			
Total ADA/Enrollment	6,805	6,988	97.4%	Met
1st Subsequent Year (2019-20)				
District Regular	6,691	6,871		
Charter School				
Total ADA/Enrollment	6,691	6,871	97.4%	Met
2nd Subsequent Year (2020-21)				
District Regular	6,582	6,786		
Charter School				
Total ADA/Enrollment	6,582	6,786	97.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2018-19)	62,307,597.00	62,771,843.62	0.7%	Met
1st Subsequent Year (2019-20)	63,336,464.00	63,668,927.00	0.5%	Met
2nd Subsequent Year (2020-21)	63,691,069.00	64,129,542.00	0.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
 (required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	46,932,082.66	51,771,343.01	90.7%
Second Prior Year (2016-17)	46,399,879.80	53,395,887.16	90.6%
First Prior Year (2017-18)	46,682,633.93	57,452,682.97	81.3%
	Historical Average Ratio:		87.5%

	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):	84.5% to 90.5%	84.5% to 90.5%	84.5% to 90.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	55,249,629.10	61,705,306.55	89.5%	Met
1st Subsequent Year (2019-20)	55,872,751.16	61,249,124.16	91.2%	Not Met
2nd Subsequent Year (2020-21)	56,419,582.00	62,034,831.00	90.9%	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)

Transfer out in 2019-20 & 2020-2021 are reducing to \$530,000/annually from \$1,030,000 (in 2018-19).

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	2,444,009.00	2,866,364.00	17.3%	Yes
1st Subsequent Year (2019-20)	2,444,009.00	2,688,455.00	10.0%	Yes
2nd Subsequent Year (2020-21)	2,444,009.00	2,688,455.00	10.0%	Yes

Explanation:
(required if Yes)

Deferred Revenues are added to the 1st interim projections. 10% federal revenues reduction is removed for the subsequent years

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	6,519,196.00	6,075,454.00	-6.8%	Yes
1st Subsequent Year (2019-20)	4,150,068.00	4,222,559.00	1.7%	No
2nd Subsequent Year (2020-21)	4,150,068.00	4,212,652.00	1.5%	No

Explanation:
(required if Yes)

2018-19, original budget for one-time state revenue was way higher than the Budget Act amount.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	3,299,820.00	3,536,988.56	7.2%	Yes
1st Subsequent Year (2019-20)	3,299,820.00	3,233,245.00	-2.0%	No
2nd Subsequent Year (2020-21)	3,299,820.00	3,242,166.00	-1.7%	No

Explanation:
(required if Yes)

Anticipating more local donation, parcel tax, and rental payment

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	2,280,448.00	4,908,267.64	115.2%	Yes
1st Subsequent Year (2019-20)	2,280,448.00	2,591,186.00	13.6%	Yes
2nd Subsequent Year (2020-21)	2,280,448.00	2,624,158.00	15.1%	Yes

Explanation:
(required if Yes)

Carryover is added to the 1st interim; budget for textbook adoptions are added to the subsequent years

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	6,844,651.00	7,711,684.58	12.7%	Yes
1st Subsequent Year (2019-20)	6,414,388.00	6,535,493.00	1.9%	No
2nd Subsequent Year (2020-21)	6,638,666.00	6,672,945.00	0.5%	No

Explanation:
(required if Yes)

Additional one-time contracted services and legal fees adjustment for the 1st interim.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	12,263,025.00	12,478,806.56	1.8%	Met
1st Subsequent Year (2019-20)	9,893,897.00	10,144,259.00	2.5%	Met
2nd Subsequent Year (2020-21)	9,893,897.00	10,143,273.00	2.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	9,125,099.00	12,619,952.22	38.3%	Not Met
1st Subsequent Year (2019-20)	8,694,836.00	9,126,679.00	5.0%	Met
2nd Subsequent Year (2020-21)	8,919,114.00	9,297,103.00	4.2%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Carryover is added to the 1st interim; budget for textbook adoptions are added to the subsequent years

Explanation:

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

Additional one-time contracted services and legal fees adjustment for the 1st interim.

7. CRITERION: Facilities Maintenance

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

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

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

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

- A. 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
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,599,685.00	2,060,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		2,060,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.4%	3.8%	2.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.8%	1.3%	0.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2018-19)	(7,114,037.96)	62,735,306.55	11.3%	Not Met
1st Subsequent Year (2019-20)	(6,450,390.16)	61,779,124.16	10.4%	Not Met
2nd Subsequent Year (2020-21)	(1,347,010.00)	62,564,831.00	2.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The LCFF funding growth (only COLA) can not cover the growth of pension costs, Sp. Ed. NPA/NPS costs, and step & column costs. District is well aware of the fiscal challenges. The board budget study sessions will take place in January or February of 2019

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	10,011,525.77	Met
1st Subsequent Year (2019-20)	3,309,183.61	Met
2nd Subsequent Year (2020-21)	1,710,241.49	Met

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

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

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

Explanation:
 (required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	11,081,672.14	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.)	6,805	6,691	6,608
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (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)	83,651,584.04	80,436,528.16	81,385,983.12
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)	83,651,584.04	80,436,528.16	81,385,983.12
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,509,547.52	2,413,095.84	2,441,579.49
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)	2,509,547.52	2,413,095.84	2,441,579.49

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	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2018-19)	(2019-20)	(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)	2,509,565.00	2,414,289.00	2,441,569.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	6,998,076.65	642,962.49	(731,327.51)
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)	(1.88)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	9,507,639.77	3,057,251.49	1,710,241.49
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.37%	3.80%	2.10%
District's Reserve Standard (Section 10B, Line 7):	2,509,547.52	2,413,095.84	2,441,579.49
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The growth of LCFF revenue is not able to cover the growing costs of pension, H&W, Sp. Ed (NPA/NPS), and step & column. As a result, the amount of deficit spending is bigger. District is fully aware of the fiscal challenges and will be soon conducting board budget study sessions to come up with a fiscal solvency plans and fully implements it.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(12,527,468.00)	(12,922,525.15)	3.2%	395,057.15	Met
1st Subsequent Year (2019-20)	(12,747,463.00)	(12,776,514.00)	0.2%	29,051.00	Met
2nd Subsequent Year (2020-21)	(12,959,435.00)	(12,940,272.00)	-0.1%	(19,163.00)	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	21,000.00	New	21,000.00	Not Met
1st Subsequent Year (2019-20)	0.00	21,000.00	New	21,000.00	Not Met
2nd Subsequent Year (2020-21)	5,475,583.00	5,614,226.00	2.5%	138,643.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	1,030,000.00	1,030,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	530,000.00	530,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	530,000.00	530,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

\$21,000/annual transfer-in for 2019-20, 2020-21 represent 3% admin fees (law allows 3 % of developer fees collection go to GF)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

DATA ENTRY: If Budget Adoption data exist (Form 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 Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	010/0000	010/0000/7439	70,712
Certificates of Participation				
General Obligation Bonds	29	210/9xxx	51x/xxxx	86,708,031
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
QZAB	10		400/0000/7438	4,836,550
TOTAL:				91,615,293

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	49,388	30,629	27,695	17,281
Certificates of Participation				
General Obligation Bonds	9,587,584	8,064,020	4,456,362	4,445,263
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB	749,135	726,585	703,854	680,941
Total Annual Payments:	10,386,107	8,821,234	5,187,911	5,143,485
Has total annual payment increased over prior year (2017-18)?		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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	45,417,708.00	45,417,708.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	45,417,708.00	45,417,708.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 08, 1905	Jul 08, 1905

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	3,752,430.00	3,752,430.00
1st Subsequent Year (2019-20)	1,707,309.00	1,707,309.00
2nd Subsequent Year (2020-21)	1,388,473.00	1,388,473.00
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)	1,707,309.00	1,678,931.00
1st Subsequent Year (2019-20)	1,707,309.00	1,678,931.00
2nd Subsequent Year (2020-21)	1,707,309.00	1,678,931.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	1,388,473.00	1,388,473.00
1st Subsequent Year (2019-20)	1,388,473.00	1,388,473.00
2nd Subsequent Year (2020-21)	1,388,473.00	1,388,473.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	50	50
1st Subsequent Year (2019-20)	50	50
2nd Subsequent Year (2020-21)	50	50

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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	355.2	345.2	341.0	338.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(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)?

Yes	Yes	Yes
-----	-----	-----

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

--	--	--

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

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

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

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

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

Yes		
-----	--	--

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1.5%	1.5%	1.5%

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

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	189.0	189.0	189.0	189.0

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

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 Budget Adoption

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

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

Yes

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)?

Yes	No	No
-----	----	----

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")

5.0%	2.0%	open
------	------	------

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

--	--	--

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

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

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

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

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

No		

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1.5%	1.5%	1.5%

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

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

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	38.5	38.5	38.5	38.5

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

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 Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?		Yes	No
Total cost of salary settlement	294,260		
Change in salary schedule from prior year (may enter text, such as "Reopener")	5.0%	2.0%	

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)
Amount included for any tentative salary schedule increases			

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2018ALL Financial Reporting Software - 2018.2.0
12/3/2018 1:20:04 PM

43-69377-0000000

First Interim
2018-19 Projected Totals
Technical Review Checks

Berryessa Union Elementary

Santa Clara County

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

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

IMPORT CHECKS

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-7311-0-0000-0000-8590	7311	37,826.00
Explanation:They are new grants (just recently released. Once the state issues exact budget codes, they will be clear.		
01-7311-0-0000-7200-4300	7311	37,826.00
01-7510-0-0000-0000-8590	7510	503,886.00
Explanation:It is new grant(resource)and is just released. It will be clear once the SACS and CDE update the grant info.		
01-7510-0-0000-0000-979Z	7510	503,886.00
01-7510-0-0000-0000-9740	7510	503,886.00
01-7311-0-0000-0000-979Z	7311	0.00
Explanation:They are new grants (just recently released. Once the state issues exact budget codes, they will be clear.		
01-7311-0-0000-0000-9740	7311	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-7311-0-0000-0000-8590	01	7311	37,826.00
01-7311-0-0000-0000-9740	01	7311	0.00
01-7311-0-0000-0000-979Z	01	7311	0.00
01-7311-0-0000-7200-4300	01	7311	37,826.00
Explanation:It is a new grant, once CDE and SACS release the grant info, we will update the resource and fund accordingly.			
01-7405-0-0000-0000-8980	01	7405	-0.15
01-7405-0-0000-0000-9740	01	7405	0.00

01-7405-0-0000-0000-9791	01	7405	0.15
01-7405-0-0000-0000-979Z	01	7405	0.00

Explanation:Cleand up rounding errors.

01-7510-0-0000-0000-8590	01	7510	503,886.00
01-7510-0-0000-0000-9740	01	7510	503,886.00
01-7510-0-0000-0000-979Z	01	7510	503,886.00

Explanation:It is a ne grant, once CDE and SACS release the grant info, district will update the system accordingly.

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

<u>ACCOUNT</u>			
<u>FD - RS - PY - GO - FN - OB</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>

01-7311-0-0000-0000-8590	7311	8590	37,826.00
--------------------------	------	------	-----------

Explanation:It is a new grant, once CDE & SACS release the rant info, district will update the budget accordingly.

01-7510-0-0000-0000-8590	7510	8590	503,886.00
--------------------------	------	------	------------

Explanation:It is a new grant, once CDE and SACS release the grant info, district will update the budget accordingly.

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
-------------	-----------------	---------------	--------------

01	6500	8791	-63,120.00
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Explanation:SELPA awarded us negative revenues for 1st interim 18/19.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
-------------	-----------------	--------------

01	6500	-63,120.00
----	------	------------

Explanation:SELPA awarded us negative revenues for 1st interim 18/19.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.