



TO: Board of Trustees

FROM: Yancy Hawkins, Assistant Superintendent - Business & Operations
Nancy Walker, Director of Fiscal Services

DATE: December 18, 2018

RE: Discussion/Action: Approve the 2018-2019 First Interim Budget Report

Board Priority/Goal

Student Success

Objective

Obtain Board approval of the 2018-2019 First Interim budget report.

Background

State law requires that school districts review their budgets twice during the fiscal year. The first report is prepared using October 31st data, and is due December 15th of each year.

The first review, referred to as the “First Interim Budget Report”, is attached for the Board’s review and approval. In summary, the reports document that the District certifies its ability to meet its financial obligations for the current, and two subsequent, fiscal years.

Staff will attend the Governor’s budget conference on January 15, 2018; at that time, staff expects to learn more detailed information regarding funding for 2019-2020.

Funding Source/ Cost

As noted in the attached budget reports

Recommendation

The Superintendent and staff recommend approval of the 2018-2019 First Interim budget report, with a positive certification, as presented.



2018-2019 First Interim Budget Report Narrative December 18, 2018

The First Interim Report provides the actual financial activity from July 1, 2018 to October 31, 2018 with financial projections for the year ended June 30, 2019. The Report also includes a Multi-Year Projection (MYP) for the two subsequent years. The Combined General Fund budget as of the First Interim reporting period shows an excess of expenditures over revenues in the amount of \$3,767,430. However, a significant portion of that excess (approximately \$3 million) relates to restricted funds and carryover from 2017-2018. The Combined Ending Fund Balance is projected to be \$8,810,432 or 9.5% of total expenditures as of June 30, 2019.

The District currently has an unrestricted structural deficit of approximately \$2 million. This deficit is offset, in the current year, by one-time state revenue. This budget deficit is primarily caused by two factors: 1) Rising pension (PERS/STRS) costs and 2) Declining District enrollment caused by lower birth rates in Marin County.

Declining enrollment began in the District in 2014 – 2015 caused by the reduced birth rates in Marin County, beginning in 2009-2010. Enrollment has been decreasing at a rate of approximately 1% a year since 2014-15 (2% in 2018-2019). Based on the District's 2018 enrollment projections, this trend of declining enrollment projects to continue for at least the next five years. Accordingly, the District's LCFF increases are projected to be offset by approximately \$500,000 to \$1,500,000 a year.

2014-15	7,764	(55)
2015-16	7,704	(60)
2016-17	7,599	(105)
2017-18	7,595	(4)
2018-19	7,421	(174)

Starting with the adopted 2014-2015 State budget, State imposed rate increases to the District's pension (CalSTRS and CalPERS) contributions, by both employees and employer, were implemented. CalSTRS rate increases continue until 2020-2021, when the rate will be 19.1% (10.85% higher than in 2013-2014). At this time, all increases are funded from the LCFF base grant. The increases to CalSTRS and CalPERS are approximately \$1 million a year, totaling \$6 million annually by 2020-2021 (when the CalSTRS rate increase is fully implemented).

2018-2019 First Interim Budget Report Narrative

Due to the budget deficit, the Board directed staff to provide a process and timeline for a Budget Balancing Process for 2019-2020. Last year, the Superintendent empaneled a Budget Advisory Committee (BAC) which identified \$1.5 million in budget reductions to go along with approximately \$500,000 in staffing savings related to the declining enrollment (\$2 million total). This year staff is recommending a process that builds upon the work of the BAC and begins where that committee left off at the end of the process in spring of 2018. A schedule of the process is below and includes generating budget solutions, engaging stakeholders (teacher and other certificated staff, classified staff, administrators, parents, and students), finalizing proposed list of solutions, and approving the final list.

NUSD Budget Balancing Process for 2019-2020

Step 1 - Generate Ideas for Budget Savings/Additional Revenue		Timeline
Gather budget solutions from prior years		Nov/Dec
Review work of 2018-2019 Budget Advisory Committee		Nov/Dec
Finalize list of potential budget solutions		Dec
Confirm criteria for budget solutions		Dec

Step 2 - Engage Stakeholders to Help Prioritize Budget Solutions		Timeline
Engage PTA/O's for feedback on prioritization of budget solutions		Jan
Engage Teachers for feedback on prioritization of budget solutions		Jan
Engage classified employees for feedback on prioritization of budget solutions		Jan
Engage Students for feedback on prioritization of budget solutions		Jan
Engage administrators for feedback on prioritization of budget solutions		Jan

Step 3- Finalize List of Proposed Budget Solutions		Timeline
Master list of potential budget solutions and feedback created from ideas/input in the stakeholder engagement process		Jan
Review the Governor's proposed budget and impact on NUSD budget		Jan
Finalize budget solution total amount		Feb
Cabinet meeting to draft final list of budget solutions		Feb

Step 4- Board Study Session		Timeline
Hold Board study session		Feb/Mar

Step 5- Board Approve Budget Solutions		Timeline
Board discussion and action		Feb/Mar

2018-2019 First Interim Budget Report Narrative

The attached reports indicate that the District continues to maintain adequate reserves for the 2018-2019 year and the Multi-Year Projection for 2019-2020 and 2020-2021. Significant components of the budget and relative changes since the Budget Adoption include the following, with a summary attached:

Budgetary Changes since the 45-Day Revision

The following table shows the changes in the Unrestricted General Fund budget since the 45-Day Revision.

	2018-2019 45-Day Revision	2018-2019 First Interim	Change
LCFF Sources	\$66,838,921	\$66,930,674	\$91,753
Federal Revenue	\$0		\$0
State Revenue	\$2,766,786	\$2,767,112	\$326
Local Revenue	\$786,940	\$798,212	\$11,272
Total Revenues	\$70,392,647	\$70,495,998	\$103,351
Certificated	\$31,284,313	\$31,118,057	(\$166,256)
Classified	\$9,128,865	\$9,106,628	(\$22,237)
Benefits	\$13,580,565	\$13,463,790	(\$116,775)
Supplies	\$965,339	\$1,101,412	\$136,073
Operating Expenditures	\$5,164,770	\$5,375,326	\$210,556
Equipment	\$0	\$50,000	\$50,000
Transfer Services	\$0	\$0	\$0
Indirect Costs	(\$1,120,306)	(\$1,094,774)	\$25,532
Total Expenditures	\$59,003,546	\$59,120,439	\$116,893
Excess of Revenues over Expenses	\$11,389,101	\$11,375,559	(\$13,542)
Transfers Out	\$1,336,320	\$1,336,320	\$0
Contributions	(\$10,504,154)	(\$10,800,733)	(\$296,579)
Total Sources/Uses	(\$11,840,474)	(\$12,137,053)	(\$296,579)
Net Increase/Decrease Fund Balance	(\$451,373)	(\$761,494)	(\$310,121)
Beginning Fund Balance	\$8,709,770	\$8,709,770	\$0
Ending Fund Balance	\$8,258,397	\$7,948,276	(\$310,121)

2018-2019 First Interim Budget Report Narrative

The following table shows the changes in the Restricted General Fund budget since the 45-Day Revision.

	2018-2019 45-Day Revision	2018-2019 First Interim	Change
LCFF Sources	\$0	\$0	\$0
Federal Revenue	\$2,963,114	\$3,417,584	\$454,470
State Revenue	\$4,136,221	\$5,071,570	\$935,349
Local Revenue	\$9,407,716	\$10,398,094	\$990,378
Total Revenues	\$16,507,051	\$18,887,248	\$2,380,197
Certificated	\$7,333,228	\$7,262,051	(\$71,177)
Classified	\$3,915,407	\$4,024,910	\$109,503
Benefits	\$7,650,749	\$7,487,029	(\$163,720)
Supplies	\$1,658,966	\$3,797,057	\$2,138,091
Operating Expenditures	\$4,046,972	\$5,493,524	\$1,446,552
Equipment	\$13,300	\$1,209,807	\$1,196,507
Transfer Services	\$2,286,686	\$2,444,370	\$157,684
Indirect Costs	\$1,000,701	\$975,169	(\$25,532)
Total Expenditures	\$27,906,009	\$32,693,917	\$4,787,908
Excess of Revenues over Expenditures	(\$11,398,958)	(\$13,806,669)	(\$2,407,711)
Transfers Out	\$0	\$0	\$0
Contributions	\$10,504,154	\$10,800,733	\$296,579
Total Sources/Uses	\$10,504,154	\$10,800,733	\$296,579
Net Increase/Decrease in Fund Balance	(\$894,804)	(\$3,005,936)	(\$2,111,132)
Beginning Fund Balance	\$3,868,092	\$3,868,092	\$0
Ending Fund Balance	\$2,973,288	\$862,156	(\$2,111,132)

2018-2019 First Interim Budget Report Narrative

The following table shows the changes in the Combined General Fund budget since the 45-Day Revision.

	2018-2019 45-Day Revision	2018-2019 First Interim	Change
LCFF Sources	\$66,838,921	\$66,930,674	\$91,753
Federal Revenue	\$2,963,114	\$3,417,584	\$454,470
State Revenue	\$6,903,007	\$7,838,682	\$935,675
Local Revenue	\$10,194,656	\$11,196,306	\$1,001,650
Total Revenues	\$86,899,698	\$89,383,246	\$2,483,548
Certificated	\$38,617,541	\$38,380,108	(\$237,433)
Classified	\$13,044,272	\$13,131,538	\$87,266
Benefits	\$21,231,314	\$20,950,819	(\$280,495)
Supplies	\$2,624,305	\$4,898,469	\$2,274,164
Operating Expenditures	\$9,211,742	\$10,868,850	\$1,657,108
Equipment	\$13,300	\$1,259,807	\$1,246,507
Transfer Services	\$2,286,686	\$2,444,370	\$157,684
Indirect Costs	(\$119,605)	(\$119,605)	\$0
Total Expenditures	\$86,909,555	\$91,814,356	\$4,904,801
Excess of Revenues over Expenditures	(\$9,857)	(\$2,431,110)	(\$2,421,253)
Transfers Out	\$1,336,320	\$1,336,320	\$0
Contributions	\$0	\$0	\$0
Total Sources/Uses	(\$1,336,320)	(\$1,336,320)	\$0
Net Increase/Decrease in Fund Balance	(\$1,346,177)	(\$3,767,430)	(\$2,421,253)
Beginning Fund Balance	\$12,577,862	\$12,577,862	\$0
Ending Fund Balance	\$11,231,685	\$8,810,432	(\$2,421,253)

2018-2019 First Interim Budget Report Narrative

BUDGETARY CHANGES SUMMARY - COMBINED GENERAL FUND (Form 011)

REVENUES

Overall projected revenues increased by \$2,483,548 since the 45-Day Revision was approved on August 7, 2018.

Local Control Funding Formula (LCFF) revenue increased by \$91,753, this is due to the revised 2017-2018 P2 attendance report and projected current year non-public school ADA. School districts declining in ADA are allowed to use the higher of current year or prior year ADA for calculating LCFF revenue.

Federal revenues increased by a net \$454,470, significant changes include:

- 2017-18 federal grants/deferred revenues totaling \$315,318 (Title I, II and III)
- Updated estimates in 2018-19 Title I funding \$138,529

State revenues increased by \$935,349, significant changes include:

- 2017-18 Prop 39 Clean Energy Grant \$379,468
- 2016-17 CTE Grant \$479,239 (deferred revenue)
- New One-time Classified Professional Development Grant \$44,323
- SUMS Grant \$25,000

Other/Local revenues increased by \$1,001,650, significant changes include:

- Special Education AB602 funding increased by \$83,135
- Local donations/grants (various school sites) \$349,358
- PTA (various schools) \$37,060
- School Fuel Grant (supporting all schools) \$215,097
- Haas Grant/10,000 Degrees \$124,000
- Hass Grant/Marin Oaks \$90,000
- Mentor Me Hamilton \$75,000

* Local revenues and related expenditures are added to the budget as it is received.

The State budget includes a one-time block grant to help address the achievement gap for all students. Funding is estimated to be \$1,976 per eligible pupil. Eligible pupils identified as low-performing on the latest available state English language arts or mathematics assessments (2016-17 data) and who are neither identified for special education services nor identified as low-income, English learner or foster youth. "Low-performing" is defined as not meeting academic achievement standards on the most recently available (2016-17) results of the CAASPP test. The block grant may be expended through 2020-21.

As a condition for receiving grant funds, the district is required to develop a plan describing how the funds will increase or improve evidence-based services for the students identified and discussed and adopted at a regularly scheduled board meeting.

2018-2019 First Interim Budget Report Narrative

Once the plan is approved, the budget will be updated to include the one-time block grant funding.

EXPENDITURES

The Combined General Fund budget as of the First Interim reporting period shows an increase of \$4,904,801 in budgeted expenditures. The increase is partially due to new expenditures as the result of receiving new grants/donations, as well as the inclusion of school site carryover and unspent state/federal grants that carried over from 2017-2018.

Certificated salaries decreased by a net \$237,433 as a result of the following significant changes:

- Adjusted for step/column placement
- Reduction of 2 FTE Instructional Coaches \$170,615*
- Psychologist Vacancies 3.4 FTE \$287,566**
- Increase of \$249,419 attributed to the reallocation and/or inclusion local school site or department managed grants

* LCFF Supplemental Grant/Title III funded positions, budget reallocated to services

** Services provided by non-public agencies, budget reallocated to services

Classified salaries increased by a net \$87,266 as a result of the following changes:

- Step advancement, retirement savings & savings due to vacancies
- PEA for treatment nurses \$43,003
- Reallocation and/or inclusion local school site or department managed grants

Employee Payroll Costs & Benefits decreased by \$280,495, significant changes include:

- Savings in payroll costs are attributed to the net decrease in salary cost noted above
- Projected Health & Welfare budget adjusted for open enrollment/plan participation

Books, Materials, Supplies and Instructional Technology increased by \$2,274,164, and is attributed to the inclusion of site carryover and additional donations/grants revenues noted above.

The budget for Services and Other Operating Expenditures increased by \$1,657,108, as a result of the following significant changes:

- NPA provided psychologist services (budget reallocation/vacancies) \$522,222
- NPA provided speech & language/wrap services \$111,981
- Special Education/non-public school placement/settlements \$161,818
- Contracted transportation services \$35,845
- School Services of CA (SPED Efficiency & Elementary School Size Studies) \$60,000
- Clark Consulting \$113,500 (budget reallocation/vacant Instructional Coach)
- Property & Liability Insurance \$28,310
- 10,000 Degrees \$124,000 (grant funded)
- Inclusion of carryover and new grants/local donations

2018-2019 First Interim Budget Report Narrative

EXPENDITURES CONTINUED

Capital Outlay/Equipment increased by \$1,246,507, and includes the following significant changes:

- Prop 39 Clean Energy grant identified projects \$1,191,367
- Vehicle replacement/M&O \$50,000 (fund balance)

Projected Other Outgo/Excess Costs increased is \$157,684.

Indirect Costs are calculated using the District's approved indirect cost rate of 7.14% or the maximum allowed rate of each program.

The Contribution to Restricted Programs increased by \$296,579, this is due to the projected increase in Special Education excess costs and NPS/NPA.

COMPONENTS OF PROJECTED ENDING FUND BALANCE AND RESERVES (Form 011)

The Reserve for Economic Uncertainties is now \$2,794,521, or 3% of total general fund expenditures.

To summarize the numbers:

Revenues	\$ 89,383,246
Expenditures	\$ 91,814,356
Other Sources and Uses	<u>\$ (1,336,320)</u>
Operating Deficit	\$ (3,767,430)
Beginning Balance	<u>\$ 12,577,862</u>
Ending Balance	\$ 8,810,432

Components of the Ending Balance are as follows:

Revolving Cash	\$ 25,000
Stores	\$ 44,900
Legally Restricted General Fund	\$ 862,156
Economic Uncertainties – 3%	\$ 2,794,521
Designations (Assigned):	
Reserve for LCFF Funding Uncertainty	\$ 3,437,783
Reserve for Declining Enrollment	\$ 1,491,072
Teacher Devices/Refresh	\$ 130,000
Vehicle Replacement	<u>\$ 25,000</u>
Total Designations	\$ 5,083,855
Undesignated	\$ 0
Total Fund Balance	\$ 8,810,432

2018-2019 First Interim Budget Report Narrative

MULTI-YEAR PROJECTION (Form MYPI)

The Multi-Year Projection (MYP) demonstrates the District will be able to meet its financial obligations for the two years subsequent to 2018-2019.

The following assumptions were used in developing the 2019-2020 and 2020-2021 MYP:

Budget Assumptions	2019-2020	2020-2021
COLA (Department of Finance)	2.57%	2.67%
LCFF GAP Funding (Department of Finance)	0%	0%
Supplemental Grant portion of LCFF Funding (LCAP identified) providing for increased/improved services	\$4.6 million	\$4.9 million
Projected Enrollment	7,358	7,234
Prior Year CALPADs Enrollment	7,421	7,358
Change in Enrollment (NUSD)	(63)	(124)
Funded P2 ADA (Projected/NUSD/MCOE)	7,206.81	7,141.33
Change from Prior Year	(137.15)	(65.48)
Projected LCFF Entitlement Per ADA	\$9,483	\$9,735
Prior Year LCFF Entitlement Per ADA	\$9,199	\$9,483
Increase in LCFF Entitlement Per ADA from Prior Year	\$284	\$252
Net Increase in LCFF Funding-due to decline in ADA	1.16%	1.72%
State, Federal and Other Local	Removed Carryover/One-time Funds	
Lottery Funding Unrestricted/Restricted Prop 20	\$151/\$53ADA	\$151/\$53ADA
Mandate One-Time Block Grant	\$0 (removed)	\$0 (removed)
Mandate Block Grant	\$31.96/K-8 ADA \$61.37/9-12 ADA	\$32.81/K-8 ADA \$63.01/9-12 ADA
Changes in Teacher Staffing/Declining Enrollment	(3 FTE)	(2 FTE)
Certificated Step/Column Increase	1.50%	1.50%
Classified Step Increase	2%	2%
PERS Rates	20.7%	23.4%
STRS Rates	18.13%	19.1%
Health/Welfare	2018-2019 Rates/Employer Cap	
Workers Compensation	1.75%	1.75%
Books/Supplies, Operating Expenses & Capital Outlay	Removed Carryover/One-time Costs	
Contribution to Restricted Programs	5%	5%
Routine Repair Maintenance Account	3%	3%
Reserve Level Unrestricted General Fund	7%	3.9%
•Reserve for Economic Uncertainty – 3%		
Reserve Level Unrestricted General Fund & Fund 17	10.6%	7.4%

2018-2019 First Interim Budget Report Narrative

Unrestricted General Fund Budget and Multi-Year Projection as of the First Interim

	2018-2019 First Interim	2019-2020 MYP	2020-2021 MYP
LCFF Sources	\$66,930,674	\$68,081,945	\$69,255,660
Federal Revenue	\$0	\$20,000	\$20,000
State Revenue	\$2,767,112	\$1,444,775	\$1,444,775
Local Revenue	\$798,212	\$839,840	\$839,840
Total Revenues	\$70,495,998	\$70,386,560	\$71,560,275
Certificated	\$31,118,057	\$31,454,828	\$31,795,675
Classified	\$9,106,628	\$9,288,561	\$9,474,132
Benefits	\$13,463,790	\$14,743,421	\$15,695,846
Supplies	\$1,101,412	\$997,774	\$1,030,003
Operating Expenditures	\$5,375,326	\$5,164,770	\$5,164,770
Equipment	\$50,000	\$0	\$0
Transfer Services	\$0	\$0	\$0
Indirect Costs	(\$1,094,774)	(\$1,087,506)	(\$1,087,506)
Total Expenditures	\$59,120,439	\$60,561,848	\$62,072,920
Excess of Revenues over Expenses	\$11,375,559	\$9,824,712	\$9,487,355
Transfers In/Out	\$1,336,320	\$140,000	\$140,000
Contributions	(\$10,800,733)	(\$11,415,725)	(\$11,986,511)
Total Sources/Uses	(\$12,137,053)	(\$11,555,725)	(\$12,126,511)
Net Increase/Decrease Fund Balance	(\$761,494)	(\$1,731,013)	(\$2,639,156)
Beginning Fund Balance	\$8,709,770	\$7,948,276	\$6,217,263
Ending Fund Balance	\$7,948,276	\$6,217,263	\$3,578,107

2018-2019 First Interim Budget Report Narrative

Restricted General Fund Budget and Multi-Year Projection as of the First Interim

	2018-2019 First Interim	2019-2020 MYP	2020-2021 MYP
LCFF Sources	\$0	\$0	\$0
Federal Revenue	\$3,417,584	\$2,963,114	\$2,963,114
State Revenue	\$5,071,570	\$4,079,801	\$4,079,801
Local Revenue	\$10,398,094	\$9,407,716	\$9,407,716
Total Revenues	\$18,887,248	\$16,450,631	\$16,450,631
Certificated	\$7,262,051	\$7,295,967	\$7,368,366
Classified	\$4,024,910	\$4,105,408	\$4,187,516
Benefits	\$7,487,029	\$7,838,713	\$8,149,126
Supplies	\$3,797,057	\$728,677	\$728,677
Operating Expenditures	\$5,493,524	\$4,370,730	\$4,370,730
Equipment	\$1,209,807	\$0	\$0
Transfer Services	\$2,444,370	\$2,566,586	\$2,694,918
Indirect Costs	\$975,169	\$967,901	\$967,901
Total Expenditures	\$32,693,917	\$27,873,982	\$28,467,234
Excess of Revenues over Expenditures	(\$13,806,669)	(\$11,423,351)	(\$12,016,603)
Transfers Out	\$0	\$0	\$0
Contributions	\$10,800,733	\$11,415,725	\$11,986,511
Total Sources/Uses	\$10,800,733	\$11,415,725	\$11,986,511
Net Increase/Decrease in Fund Balance	(\$3,005,936)	(\$7,626)	(\$30,092)
Beginning Fund Balance	\$3,868,092	\$862,156	\$854,530
Ending Fund Balance	\$862,156	\$854,530	\$824,438

2018-2019 First Interim Budget Report Narrative

Combined General Fund Budget and Multi-Year Projection as of the First Interim

	2018-2019 First Interim	2019-2020 MYP	2020-2021 MYP
LCFF Sources	\$66,930,674	\$68,081,945	\$69,255,660
Federal Revenue	\$3,417,584	\$2,983,114	\$2,983,114
State Revenue	\$7,838,682	\$5,524,576	\$5,524,576
Local Revenue	\$11,196,306	\$10,247,556	\$10,247,556
Total Revenues	\$89,383,246	\$86,837,191	\$88,010,906
Certificated	\$38,380,108	\$38,750,795	\$39,164,041
Classified	\$13,131,538	\$13,393,969	\$13,661,648
Benefits	\$20,950,819	\$22,582,134	\$23,844,972
Supplies	\$4,898,469	\$1,726,451	\$1,758,680
Operating Expenditures	\$10,868,850	\$9,535,500	\$9,535,500
Equipment	\$1,259,807	\$0	\$0
Transfer Services	\$2,444,370	\$2,566,586	\$2,694,918
Indirect Costs	(\$119,605)	(\$119,605)	(\$119,605)
Total Expenditures	\$91,814,356	\$88,435,830	\$90,540,154
Excess of Revenues over Expenditures	(\$2,431,110)	(\$1,598,639)	(\$2,529,248)
Transfers Out	\$1,336,320	\$140,000	\$140,000
Contributions	\$0	\$0	\$0
Total Sources/Uses	(\$1,336,320)	(\$140,000)	(\$140,000)
Net Increase/Decrease in Fund Balance	(\$3,767,430)	(\$1,738,639)	(\$2,669,248)
Beginning Fund Balance	\$12,577,862	\$8,810,432	\$7,071,793
Ending Fund Balance	\$8,810,432	\$7,071,793	\$4,402,546

2018-2019 First Interim Budget Report Narrative

Other Funds

2018-2019 First Interim

	Adult Ed. Fund 11	Child Dev. Fund 12	Cafeteria Fund 13 (FANS)	Deferred Maint. Fund 14	Special Reserve Fund 17	Building Fund 21	Bond Fund 22*	Capital Facilities Fund 25	Special Reserve Fund 40	Self- Insurance Fund 67
Revenue	\$216,237	\$141,522	\$2,195,126	\$272,484	\$15,000	\$442,727	\$0	\$102,000	\$42,000	\$7,584
Expenditure	\$326,569	\$140,522	\$2,467,254	\$361,324	\$0	\$1,619,309	\$124,848,257	\$129,164	\$177,796	\$105,384
Excess Over Expenditures	(\$110,332)	\$1,000	(\$272,128)	(\$88,840)	\$15,000	(\$1,176,582)	(\$124,848,257)	(\$27,164)	(\$135,796)	(\$97,800)
Transfers In/Out Sources/Uses	\$0	\$0	\$236,320	\$0	\$1,000,000	\$0	\$80,344,096	\$0	\$0	\$100,000
Net Change	(\$110,332)	\$1,000	(\$35,808)	(\$88,840)	\$1,015,000	(\$1,176,582)	(\$44,504,161)	(\$27,164)	(\$135,796)	\$2,200
Beginning Fund Balance	\$113,182	\$0	\$159,835	\$1,694,632	\$2,117,235	\$2,030,718	\$44,504,161	\$261,663	\$1,016,505	\$251,605
Ending Balance, June 30, 2018	\$2,850	\$1,000	\$124,027	\$1,605,792	\$3,132,235	\$854,136	\$0	\$234,499	\$880,709	\$253,805

*The SACS Form Fund 21 includes both the Building Fund (Fund 21) and the Bond Fund (Fund 22)

2018-2019 First Interim Budget Report Narrative

2018-2019 Other Funds as of the First Interim

OTHER FUNDS

Budgets for all other funds of the District have been presented. All funds are fiscally solvent and maintain appropriate reserves.

Adult Education Fund (Form 11I):

This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. The fund is projected to have an ending fund balance of \$2,850.

Child Development Fund (Form 12I):

This fund is used to account separately for federal, state, and local revenues that are restricted or committed for state preschool programs. The fund is projected to have an ending fund balance of \$1,000.

Cafeteria Enterprise Fund (Form 13I):

This fund is used to account separately for federal, state, and local resources to operate the food service program. Staff continues to monitor revenues and participation. The ending fund balance is projected to be \$124,027.

Deferred Maintenance Fund (Form 14I):

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes. The fund has a projected ending balance of \$1,689,222.

Special Reserve Fund for Other than Capital Outlay Projects (Form 17I):

On June 14, 2016 the Board approved Resolution 18-2015/2016 establishing Fund 17 – Special Reserve Fund for the specified purpose of setting aside general fund dollars to reserve against future increases to STRS and PERS district paid employer contributions. The Board has approved transfers totaling \$3,000,000 into Fund 17 from the ending fund balance for that purpose. The fund has a projected ending balance of \$3,132,235.

Building Fund (Form 21I):

This fund is where general obligation bond funds are deposited once they are issued, and where state funds are transferred to from the Fund 35. All of the \$107,000,000 bond issue has been spent. The remaining sources in the fund are from accrued interest and state modernization reimbursements. The Measure G fund is held in Fund 22, for SACS purposes funds 21 and 22 roll up into Fund 21. Fund 21 has projected ending fund balance of \$843,136, the sources of these dollars are from accrued interest and local resources. For budgetary purposes, Fund 22 (Measure G bond proceeds and related interest earnings), is

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projected to have an ending fund balance of \$0 as the Fund 22 budget includes \$124.8 million dollars in approved Measure G projects that will be completed over the course of the next five years. Fund 22 includes the 2017 issuance of \$51 million and the scheduled 2019 issuance of \$53 million.

Capital Facilities Fund (Form 25I):

This fund is used to account for Developer Fees collected and expended for school facilities. The fund is expected to have an ending balance of \$234,499.

Special Reserve Fund for Capital Outlay Projects (Form 40I):

This fund accounts for the revenue realized from the sale of the San Carlos site and for a gift from the George Roth Foundation. The board has designated most of the funds for the modernization of Hamilton Elementary and the Hamilton triangle. The fund is expected to have an ending balance of \$880,709.

Bond Interest and Redemption Fund (Form 51I):

This fund is used to collect the property taxes that will be used to redeem the general obligation bonds that were issued to modernize NUSD school sites (see Fund 21).

Self-Insurance Fund (Form 67I):

Since the District carries a policy with a \$25,000 deductible for most losses, it is imperative that the District maintain an adequate reserve in this fund. The fund is expected to have an ending balance of \$253,805.

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
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund	G	G	G	G
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund	G	G	G	G
661	Warehouse Revolving Fund				
671	Self-Insurance Fund	G	G	G	G
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	66,394,395.00	66,838,921.00	10,044,920.00	66,930,674.00	91,753.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,894,217.00	2,766,786.00	30,589.28	2,767,112.00	326.00	0.0%
4) Other Local Revenue		8600-8799	786,940.00	786,940.00	47,599.60	798,212.00	11,272.00	1.4%
5) TOTAL, REVENUES			71,075,552.00	70,392,647.00	10,123,108.88	70,495,998.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	31,284,313.00	31,284,313.00	8,537,223.04	31,118,057.00	166,256.00	0.5%
2) Classified Salaries		2000-2999	9,128,865.00	9,128,865.00	2,847,332.43	9,106,628.00	22,237.00	0.2%
3) Employee Benefits		3000-3999	13,580,565.00	13,580,565.00	3,804,749.46	13,463,790.00	116,775.00	0.9%
4) Books and Supplies		4000-4999	965,339.00	965,339.00	258,439.68	1,101,412.00	(136,073.00)	-14.1%
5) Services and Other Operating Expenditures		5000-5999	5,164,770.00	5,164,770.00	1,849,715.71	5,375,326.00	(210,556.00)	-4.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	50,000.00	(50,000.00)	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	(1,120,306.00)	(1,120,306.00)	(1,149.51)	(1,094,774.00)	(25,532.00)	2.3%
9) TOTAL, EXPENDITURES			59,003,546.00	59,003,546.00	17,296,310.81	59,120,439.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,072,006.00	11,389,101.00	(7,173,201.93)	11,375,559.00		
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	1,336,320.00	1,336,320.00	0.00	1,336,320.00	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	(10,504,154.00)	(10,504,154.00)	0.00	(10,800,733.00)	(296,579.00)	2.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,840,474.00)	(11,840,474.00)	0.00	(12,137,053.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			231,532.00	(451,373.00)	(7,173,201.93)	(761,494.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,709,770.21	8,709,770.21		8,709,770.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,709,770.21	8,709,770.21		8,709,770.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,709,770.21	8,709,770.21		8,709,770.21		
2) Ending Balance, June 30 (E + F1e)			8,941,302.21	8,258,397.21		7,948,276.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,400.00	1,400.00		25,000.00		
Stores		9712	68,286.47	68,268.47		44,899.50		
Prepaid Items		9713	88,279.82	88,279.92		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	6,273,246.92	5,590,359.82		5,083,855.71		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,510,089.00	2,510,089.00		2,794,521.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	27,944,426.00	28,388,952.00	8,017,302.00	28,426,303.00	37,351.00	0.1%
Education Protection Account State Aid - Current Year		8012	8,311,134.00	8,311,134.00	2,301,728.00	5,067,660.00	(3,243,474.00)	-39.0%
State Aid - Prior Years		8019	0.00	0.00	(4,623.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	178,769.00	178,769.00	0.00	178,769.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	37,387,200.00	37,387,200.00	0.00	40,714,983.00	3,327,783.00	8.9%
Unsecured Roll Taxes		8042	691,247.00	691,247.00	0.00	691,247.00	0.00	0.0%
Prior Years' Taxes		8043	106,651.00	106,651.00	0.00	106,651.00	0.00	0.0%
Supplemental Taxes		8044	1,928,198.00	1,928,198.00	0.00	1,928,198.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(10,021,584.00)	(10,021,584.00)	0.00	(10,021,584.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,241,819.00	1,241,819.00	0.00	1,241,819.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			67,767,860.00	68,212,386.00	10,314,407.00	68,334,046.00	121,660.00	0.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(262,484.00)	(262,484.00)	0.00	(262,484.00)	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	(1,110,981.00)	(1,110,981.00)	(269,487.00)	(1,140,888.00)	(29,907.00)	2.7%
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			66,394,395.00	66,838,921.00	10,044,920.00	66,930,674.00	91,753.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	2,803,935.00	1,639,118.00	0.00	1,639,444.00	326.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,090,282.00	1,127,668.00	30,589.28	1,127,668.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,894,217.00	2,766,786.00	30,589.28	2,767,112.00	326.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	300,000.00	300,000.00	0.00	300,000.00		
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	109,360.00	109,360.00	0.00	109,360.00	0.00	0.0%
Interest		8660	70,000.00	70,000.00	0.00	70,000.00	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	3,521.89	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	200,000.00	200,000.00	32,704.84	200,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	107,580.00	107,580.00	11,372.87	118,852.00	11,272.00	10.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			786,940.00	786,940.00	47,599.60	798,212.00	11,272.00	1.4%
TOTAL, REVENUES			71,075,552.00	70,392,647.00	10,123,108.88	70,495,998.00	103,351.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	27,032,347.00	27,032,347.00	7,111,595.27	26,831,735.00	200,612.00	0.7%
Certificated Pupil Support Salaries		1200	413,155.00	413,155.00	147,076.96	468,056.00	(54,901.00)	-13.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,705,704.00	3,705,704.00	1,239,325.28	3,689,771.00	15,933.00	0.4%
Other Certificated Salaries		1900	133,107.00	133,107.00	39,225.53	128,495.00	4,612.00	3.5%
TOTAL, CERTIFICATED SALARIES			31,284,313.00	31,284,313.00	8,537,223.04	31,118,057.00	166,256.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	67,917.00	67,917.00	18,116.69	72,742.00	(4,825.00)	-7.1%
Classified Support Salaries		2200	4,604,638.00	4,604,638.00	1,433,081.64	4,530,508.44	74,129.56	1.6%
Classified Supervisors' and Administrators' Salaries		2300	1,111,714.00	1,111,714.00	368,714.80	1,105,567.00	6,147.00	0.6%
Clerical, Technical and Office Salaries		2400	2,692,914.00	2,692,914.00	860,310.63	2,721,632.56	(28,718.56)	-1.1%
Other Classified Salaries		2900	651,682.00	651,682.00	167,108.67	676,178.00	(24,496.00)	-3.8%
TOTAL, CLASSIFIED SALARIES			9,128,865.00	9,128,865.00	2,847,332.43	9,106,628.00	22,237.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,077,609.00	5,077,609.00	1,364,133.04	5,002,810.00	74,799.00	1.5%
PERS		3201-3202	1,519,816.00	1,519,816.00	477,216.01	1,532,443.00	(12,627.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	1,137,597.00	1,137,597.00	324,534.14	1,150,967.00	(13,370.00)	-1.2%
Health and Welfare Benefits		3401-3402	5,112,128.00	5,112,128.00	1,433,574.01	5,045,960.00	66,168.00	1.3%
Unemployment Insurance		3501-3502	21,419.00	21,419.00	5,689.93	20,718.25	700.75	3.3%
Workers' Compensation		3601-3602	711,996.00	711,996.00	199,602.33	710,891.75	1,104.25	0.2%
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			13,580,565.00	13,580,565.00	3,804,749.46	13,463,790.00	116,775.00	0.9%
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	66,796.00	66,796.00	23,258.49	69,296.00	(2,500.00)	-3.7%
Materials and Supplies		4300	837,021.00	837,021.00	231,654.33	978,326.00	(141,305.00)	-16.9%
Noncapitalized Equipment		4400	61,522.00	61,522.00	3,526.86	53,790.00	7,732.00	12.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			965,339.00	965,339.00	258,439.68	1,101,412.00	(136,073.00)	-14.1%
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	163,025.00	163,025.00	45,718.00	165,330.00	(2,305.00)	-1.4%
Dues and Memberships		5300	34,154.00	34,154.00	27,054.00	34,939.00	(785.00)	-2.3%
Insurance		5400-5450	477,224.00	477,224.00	505,534.00	505,534.00	(28,310.00)	-5.9%
Operations and Housekeeping Services		5500	1,346,104.00	1,346,104.00	443,972.20	1,345,314.00	790.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	353,160.00	353,160.00	71,333.84	364,000.00	(10,840.00)	-3.1%
Transfers of Direct Costs		5710	(36,765.00)	(36,765.00)	(10,647.59)	(43,062.00)	6,297.00	-17.1%
Transfers of Direct Costs - Interfund		5750	(3,700.00)	(3,700.00)	(1,513.69)	(3,714.00)	14.00	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	2,657,326.00	2,657,326.00	729,515.37	2,831,743.00	(174,417.00)	-6.6%
Communications		5900	174,242.00	174,242.00	38,749.58	175,242.00	(1,000.00)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,164,770.00	5,164,770.00	1,849,715.71	5,375,326.00	(210,556.00)	-4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	50,000.00	(50,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	50,000.00	(50,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,000,701.00)	(1,000,701.00)	(1,149.51)	(975,169.00)	(25,532.00)	2.6%
Transfers of Indirect Costs - Interfund		7350	(119,605.00)	(119,605.00)	0.00	(119,605.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,120,306.00)	(1,120,306.00)	(1,149.51)	(1,094,774.00)	(25,532.00)	2.3%
TOTAL, EXPENDITURES			59,003,546.00	59,003,546.00	17,296,310.81	59,120,439.00	(116,893.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	236,320.00	236,320.00	0.00	236,320.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,336,320.00	1,336,320.00	0.00	1,336,320.00	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	(10,504,154.00)	(10,504,154.00)	0.00	(10,800,733.00)	(296,579.00)	2.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,504,154.00)	(10,504,154.00)	0.00	(10,800,733.00)	(296,579.00)	2.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(11,840,474.00)	(11,840,474.00)	0.00	(12,137,053.00)	(296,579.00)	2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,963,114.00	2,963,114.00	231,457.21	3,417,584.00	454,470.00	15.3%
3) Other State Revenue		8300-8599	4,098,866.00	4,136,221.00	1,375,045.71	5,071,570.00	935,349.00	22.6%
4) Other Local Revenue		8600-8799	9,407,716.00	9,407,716.00	1,662,632.02	10,398,094.00	990,378.00	10.5%
5) TOTAL, REVENUES			16,469,696.00	16,507,051.00	3,269,134.94	18,887,248.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,333,228.00	7,333,228.00	1,903,145.61	7,262,051.00	71,177.00	1.0%
2) Classified Salaries		2000-2999	3,915,407.00	3,915,407.00	1,060,521.63	4,024,909.61	(109,502.61)	-2.8%
3) Employee Benefits		3000-3999	7,650,749.00	7,650,749.00	1,070,399.28	7,487,029.15	163,719.85	2.1%
4) Books and Supplies		4000-4999	1,658,966.00	1,658,966.00	1,406,307.22	3,797,057.24	(2,138,091.24)	-128.9%
5) Services and Other Operating Expenditures		5000-5999	4,046,972.00	4,046,972.00	908,725.80	5,493,524.00	(1,446,552.00)	-35.7%
6) Capital Outlay		6000-6999	13,300.00	13,300.00	10,835.32	1,209,807.00	(1,196,507.00)	-8996.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,286,686.00	2,286,686.00	0.00	2,444,370.00	(157,684.00)	-6.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,000,701.00	1,000,701.00	1,149.51	975,169.00	25,532.00	2.6%
9) TOTAL, EXPENDITURES			27,906,009.00	27,906,009.00	6,361,084.37	32,693,917.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,436,313.00)	(11,398,958.00)	(3,091,949.43)	(13,806,669.00)		
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	10,504,154.00	10,504,154.00	0.00	10,800,733.00	296,579.00	2.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,504,154.00	10,504,154.00	0.00	10,800,733.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(932,159.00)	(894,804.00)	(3,091,949.43)	(3,005,936.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,868,091.69	3,868,091.69		3,868,091.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,868,091.69	3,868,091.69		3,868,091.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,868,091.69	3,868,091.69		3,868,091.69		
2) Ending Balance, June 30 (E + F1e)			2,935,932.69	2,973,287.69		862,155.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,935,932.69	2,973,287.69		862,155.69		
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		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,339,582.00	1,339,582.00	0.00	1,339,582.00	0.00	0.0%
Special Education Discretionary Grants		8182	501,728.00	501,728.00	(175.00)	501,728.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	569,591.00	569,591.00	166,760.64	885,283.00	315,692.00	55.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	135,753.00	135,753.00	32,433.30	201,153.00	65,400.00	48.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	17,850.00	17,850.00	3,197.33	32,846.00	14,996.00	84.0%
Title III, Part A, English Learner Program	4203	8290	118,148.00	118,148.00	0.00	193,829.00	75,681.00	64.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	45,179.00	45,179.00	0.00	45,179.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	235,283.00	235,283.00	29,240.94	217,984.00	(17,299.00)	-7.4%
TOTAL, FEDERAL REVENUE			2,963,114.00	2,963,114.00	231,457.21	3,417,584.00	454,470.00	15.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materie		8560	358,449.00	395,804.00	38,866.74	395,804.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	115,947.00	115,947.00	0.00	115,947.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	940,042.20	479,239.00	479,239.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	16,865.00	16,865.00	16,668.77	24,184.00	7,319.00	43.4%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	379,468.00	379,468.00	379,468.00	New
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,607,605.00	3,607,605.00	0.00	3,676,928.00	69,323.00	1.9%
TOTAL, OTHER STATE REVENUE			4,098,866.00	4,136,221.00	1,375,045.71	5,071,570.00	935,349.00	22.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	4,149,000.00	4,149,000.00	0.00	4,149,000.00	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%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	33,445.00	33,445.00	0.00	33,445.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,379,173.00	1,379,173.00	1,621,505.87	2,286,416.00	907,243.00	65.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	19,600.00	19,600.00	0.00	19,600.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,826,498.00	3,826,498.00	41,126.15	3,909,633.00	83,135.00	2.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,407,716.00	9,407,716.00	1,662,632.02	10,398,094.00	990,378.00	10.5%
TOTAL, REVENUES			16,469,696.00	16,507,051.00	3,269,134.94	18,887,248.00	2,380,197.00	14.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,282,005.00	5,282,005.00	1,400,578.80	5,417,427.00	(135,422.00)	-2.6%
Certificated Pupil Support Salaries		1200	1,528,610.00	1,528,610.00	324,779.15	1,292,108.00	236,502.00	15.5%
Certificated Supervisors' and Administrators' Salaries		1300	299,466.00	299,466.00	102,988.72	302,466.00	(3,000.00)	-1.0%
Other Certificated Salaries		1900	223,147.00	223,147.00	74,798.94	250,050.00	(26,903.00)	-12.1%
TOTAL, CERTIFICATED SALARIES			7,333,228.00	7,333,228.00	1,903,145.61	7,262,051.00	71,177.00	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,642,502.00	1,642,502.00	359,551.68	1,610,450.00	32,052.00	2.0%
Classified Support Salaries		2200	1,302,662.00	1,302,662.00	379,256.31	1,336,765.61	(34,103.61)	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	349,397.00	349,397.00	124,351.20	372,671.00	(23,274.00)	-6.7%
Clerical, Technical and Office Salaries		2400	188,974.00	188,974.00	61,322.03	189,985.00	(1,011.00)	-0.5%
Other Classified Salaries		2900	431,872.00	431,872.00	136,040.41	515,038.00	(83,166.00)	-19.3%
TOTAL, CLASSIFIED SALARIES			3,915,407.00	3,915,407.00	1,060,521.63	4,024,909.61	(109,502.61)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,552,570.00	4,552,570.00	295,120.72	4,515,947.00	36,623.00	0.8%
PERS		3201-3202	640,657.00	640,657.00	187,143.85	684,446.00	(43,789.00)	-6.8%
OASDI/Medicare/Alternative		3301-3302	397,562.00	397,562.00	102,650.90	419,299.76	(21,737.76)	-5.5%
Health and Welfare Benefits		3401-3402	1,756,702.00	1,756,702.00	416,029.78	1,560,782.00	195,920.00	11.2%
Unemployment Insurance		3501-3502	5,766.00	5,766.00	1,481.83	7,180.49	(1,414.49)	-24.5%
Workers' Compensation		3601-3602	197,492.00	197,492.00	51,722.87	199,373.90	(1,881.90)	-1.0%
OPEB, Allocated		3701-3702	100,000.00	100,000.00	16,249.33	100,000.00	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			7,650,749.00	7,650,749.00	1,070,399.28	7,487,029.15	163,719.85	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	856,495.00	856,495.00	823,975.90	1,075,666.75	(219,171.75)	-25.6%
Books and Other Reference Materials		4200	222,323.00	222,323.00	122,219.09	325,407.25	(103,084.25)	-46.4%
Materials and Supplies		4300	522,245.00	522,245.00	214,934.22	1,904,082.24	(1,381,837.24)	-264.6%
Noncapitalized Equipment		4400	57,903.00	57,903.00	245,178.01	491,901.00	(433,998.00)	-749.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,658,966.00	1,658,966.00	1,406,307.22	3,797,057.24	(2,138,091.24)	-128.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,484,126.00	1,484,126.00	4,498.50	1,899,317.00	(415,191.00)	-28.0%
Travel and Conferences		5200	130,052.00	130,052.00	36,159.55	230,151.00	(100,099.00)	-77.0%
Dues and Memberships		5300	16,578.00	16,578.00	10,911.70	11,731.00	4,847.00	29.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,800.00	3,800.00	0.00	3,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	107,769.00	107,769.00	35,107.76	123,919.00	(16,150.00)	-15.0%
Transfers of Direct Costs		5710	36,765.00	36,765.00	10,647.59	43,062.00	(6,297.00)	-17.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,260,647.00	2,260,647.00	808,880.42	3,174,309.00	(913,662.00)	-40.4%
Communications		5900	7,235.00	7,235.00	2,520.28	7,235.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,046,972.00	4,046,972.00	908,725.80	5,493,524.00	(1,446,552.00)	-35.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	1,191,367.00	(1,191,367.00)	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	13,300.00	13,300.00	10,835.32	18,440.00	(5,140.00)	-38.6%
TOTAL, CAPITAL OUTLAY			13,300.00	13,300.00	10,835.32	1,209,807.00	(1,196,507.00)	-8996.3%
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	2,286,686.00	2,286,686.00	0.00	2,444,370.00	(157,684.00)	-6.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,286,686.00	2,286,686.00	0.00	2,444,370.00	(157,684.00)	-6.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,000,701.00	1,000,701.00	1,149.51	975,169.00	25,532.00	2.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,000,701.00	1,000,701.00	1,149.51	975,169.00	25,532.00	2.6%
TOTAL, EXPENDITURES			27,906,009.00	27,906,009.00	6,361,084.37	32,693,917.00	(4,787,908.00)	-17.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	10,504,154.00	10,504,154.00	0.00	10,800,733.00	296,579.00	2.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			10,504,154.00	10,504,154.00	0.00	10,800,733.00	296,579.00	2.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,504,154.00	10,504,154.00	0.00	10,800,733.00	(296,579.00)	2.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	66,394,395.00	66,838,921.00	10,044,920.00	66,930,674.00	91,753.00	0.1%
2) Federal Revenue		8100-8299	2,963,114.00	2,963,114.00	231,457.21	3,417,584.00	454,470.00	15.3%
3) Other State Revenue		8300-8599	7,993,083.00	6,903,007.00	1,405,634.99	7,838,682.00	935,675.00	13.6%
4) Other Local Revenue		8600-8799	10,194,656.00	10,194,656.00	1,710,231.62	11,196,306.00	1,001,650.00	9.8%
5) TOTAL, REVENUES			87,545,248.00	86,899,698.00	13,392,243.82	89,383,246.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	38,617,541.00	38,617,541.00	10,440,368.65	38,380,108.00	237,433.00	0.6%
2) Classified Salaries		2000-2999	13,044,272.00	13,044,272.00	3,907,854.06	13,131,537.61	(87,265.61)	-0.7%
3) Employee Benefits		3000-3999	21,231,314.00	21,231,314.00	4,875,148.74	20,950,819.15	280,494.85	1.3%
4) Books and Supplies		4000-4999	2,624,305.00	2,624,305.00	1,664,746.90	4,898,469.24	(2,274,164.24)	-86.7%
5) Services and Other Operating Expenditures		5000-5999	9,211,742.00	9,211,742.00	2,758,441.51	10,868,850.00	(1,657,108.00)	-18.0%
6) Capital Outlay		6000-6999	13,300.00	13,300.00	10,835.32	1,259,807.00	(1,246,507.00)	-9372.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,286,686.00	2,286,686.00	0.00	2,444,370.00	(157,684.00)	-6.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(119,605.00)	(119,605.00)	0.00	(119,605.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			86,909,555.00	86,909,555.00	23,657,395.18	91,814,356.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			635,693.00	(9,857.00)	(10,265,151.36)	(2,431,110.00)		
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	1,336,320.00	1,336,320.00	0.00	1,336,320.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,336,320.00)	(1,336,320.00)	0.00	(1,336,320.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(700,627.00)	(1,346,177.00)	(10,265,151.36)	(3,767,430.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,577,861.90	12,577,861.90		12,577,861.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,577,861.90	12,577,861.90		12,577,861.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,577,861.90	12,577,861.90		12,577,861.90		
2) Ending Balance, June 30 (E + F1e)			11,877,234.90	11,231,684.90		8,810,431.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,400.00	1,400.00		25,000.00		
Stores		9712	68,286.47	68,268.47		44,899.50		
Prepaid Items		9713	88,279.82	88,279.92		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,935,932.69	2,973,287.69		862,155.69		
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	6,273,246.92	5,590,359.82		5,083,855.71		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,510,089.00	2,510,089.00		2,794,521.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	27,944,426.00	28,388,952.00	8,017,302.00	28,426,303.00	37,351.00	0.1%
Education Protection Account State Aid - Current Year		8012	8,311,134.00	8,311,134.00	2,301,728.00	5,067,660.00	(3,243,474.00)	-39.0%
State Aid - Prior Years		8019	0.00	0.00	(4,623.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	178,769.00	178,769.00	0.00	178,769.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	37,387,200.00	37,387,200.00	0.00	40,714,983.00	3,327,783.00	8.9%
Unsecured Roll Taxes		8042	691,247.00	691,247.00	0.00	691,247.00	0.00	0.0%
Prior Years' Taxes		8043	106,651.00	106,651.00	0.00	106,651.00	0.00	0.0%
Supplemental Taxes		8044	1,928,198.00	1,928,198.00	0.00	1,928,198.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(10,021,584.00)	(10,021,584.00)	0.00	(10,021,584.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,241,819.00	1,241,819.00	0.00	1,241,819.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			67,767,860.00	68,212,386.00	10,314,407.00	68,334,046.00	121,660.00	0.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(262,484.00)	(262,484.00)	0.00	(262,484.00)	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	(1,110,981.00)	(1,110,981.00)	(269,487.00)	(1,140,888.00)	(29,907.00)	2.7%
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			66,394,395.00	66,838,921.00	10,044,920.00	66,930,674.00	91,753.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,339,582.00	1,339,582.00	0.00	1,339,582.00	0.00	0.0%
Special Education Discretionary Grants		8182	501,728.00	501,728.00	(175.00)	501,728.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	569,591.00	569,591.00	166,760.64	885,283.00	315,692.00	55.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	135,753.00	135,753.00	32,433.30	201,153.00	65,400.00	48.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	17,850.00	17,850.00	3,197.33	32,846.00	14,996.00	84.0%
Title III, Part A, English Learner Program	4203	8290	118,148.00	118,148.00	0.00	193,829.00	75,681.00	64.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	45,179.00	45,179.00	0.00	45,179.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	235,283.00	235,283.00	29,240.94	217,984.00	(17,299.00)	-7.4%
TOTAL, FEDERAL REVENUE			2,963,114.00	2,963,114.00	231,457.21	3,417,584.00	454,470.00	15.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,803,935.00	1,639,118.00	0.00	1,639,444.00	326.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,448,731.00	1,523,472.00	69,456.02	1,523,472.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	115,947.00	115,947.00	0.00	115,947.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	940,042.20	479,239.00	479,239.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	16,865.00	16,865.00	16,668.77	24,184.00	7,319.00	43.4%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	379,468.00	379,468.00	379,468.00	New
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,607,605.00	3,607,605.00	0.00	3,676,928.00	69,323.00	1.9%
TOTAL, OTHER STATE REVENUE			7,993,083.00	6,903,007.00	1,405,634.99	7,838,682.00	935,675.00	13.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	4,149,000.00	4,149,000.00	0.00	4,149,000.00	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	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	109,360.00	109,360.00	0.00	109,360.00	0.00	0.0%
Interest		8660	70,000.00	70,000.00	0.00	70,000.00	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	33,445.00	33,445.00	3,521.89	33,445.00	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	200,000.00	200,000.00	32,704.84	200,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,486,753.00	1,486,753.00	1,632,878.74	2,405,268.00	918,515.00	61.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	19,600.00	19,600.00	0.00	19,600.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,826,498.00	3,826,498.00	41,126.15	3,909,633.00	83,135.00	2.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,194,656.00	10,194,656.00	1,710,231.62	11,196,306.00	1,001,650.00	9.8%
TOTAL, REVENUES			87,545,248.00	86,899,698.00	13,392,243.82	89,383,246.00	2,483,548.00	2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	32,314,352.00	32,314,352.00	8,512,174.07	32,249,162.00	65,190.00	0.2%
Certificated Pupil Support Salaries		1200	1,941,765.00	1,941,765.00	471,856.11	1,760,164.00	181,601.00	9.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,005,170.00	4,005,170.00	1,342,314.00	3,992,237.00	12,933.00	0.3%
Other Certificated Salaries		1900	356,254.00	356,254.00	114,024.47	378,545.00	(22,291.00)	-6.3%
TOTAL, CERTIFICATED SALARIES			38,617,541.00	38,617,541.00	10,440,368.65	38,380,108.00	237,433.00	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,710,419.00	1,710,419.00	377,668.37	1,683,192.00	27,227.00	1.6%
Classified Support Salaries		2200	5,907,300.00	5,907,300.00	1,812,337.95	5,867,274.05	40,025.95	0.7%
Classified Supervisors' and Administrators' Salaries		2300	1,461,111.00	1,461,111.00	493,066.00	1,478,238.00	(17,127.00)	-1.2%
Clerical, Technical and Office Salaries		2400	2,881,888.00	2,881,888.00	921,632.66	2,911,617.56	(29,729.56)	-1.0%
Other Classified Salaries		2900	1,083,554.00	1,083,554.00	303,149.08	1,191,216.00	(107,662.00)	-9.9%
TOTAL, CLASSIFIED SALARIES			13,044,272.00	13,044,272.00	3,907,854.06	13,131,537.61	(87,265.61)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,630,179.00	9,630,179.00	1,659,253.76	9,518,757.00	111,422.00	1.2%
PERS		3201-3202	2,160,473.00	2,160,473.00	664,359.86	2,216,889.00	(56,416.00)	-2.6%
OASDI/Medicare/Alternative		3301-3302	1,535,159.00	1,535,159.00	427,185.04	1,570,266.76	(35,107.76)	-2.3%
Health and Welfare Benefits		3401-3402	6,868,830.00	6,868,830.00	1,849,603.79	6,606,742.00	262,088.00	3.8%
Unemployment Insurance		3501-3502	27,185.00	27,185.00	7,171.76	27,898.74	(713.74)	-2.6%
Workers' Compensation		3601-3602	909,488.00	909,488.00	251,325.20	910,265.65	(777.65)	-0.1%
OPEB, Allocated		3701-3702	100,000.00	100,000.00	16,249.33	100,000.00	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			21,231,314.00	21,231,314.00	4,875,148.74	20,950,819.15	280,494.85	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	856,495.00	856,495.00	823,975.90	1,075,666.75	(219,171.75)	-25.6%
Books and Other Reference Materials		4200	289,119.00	289,119.00	145,477.58	394,703.25	(105,584.25)	-36.5%
Materials and Supplies		4300	1,359,266.00	1,359,266.00	446,588.55	2,882,408.24	(1,523,142.24)	-112.1%
Noncapitalized Equipment		4400	119,425.00	119,425.00	248,704.87	545,691.00	(426,266.00)	-356.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,624,305.00	2,624,305.00	1,664,746.90	4,898,469.24	(2,274,164.24)	-86.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,484,126.00	1,484,126.00	4,498.50	1,899,317.00	(415,191.00)	-28.0%
Travel and Conferences		5200	293,077.00	293,077.00	81,877.55	395,481.00	(102,404.00)	-34.9%
Dues and Memberships		5300	50,732.00	50,732.00	37,965.70	46,670.00	4,062.00	8.0%
Insurance		5400-5450	477,224.00	477,224.00	505,534.00	505,534.00	(28,310.00)	-5.9%
Operations and Housekeeping Services		5500	1,349,904.00	1,349,904.00	443,972.20	1,349,114.00	790.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	460,929.00	460,929.00	106,441.60	487,919.00	(26,990.00)	-5.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,700.00)	(3,700.00)	(1,513.69)	(3,714.00)	14.00	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	4,917,973.00	4,917,973.00	1,538,395.79	6,006,052.00	(1,088,079.00)	-22.1%
Communications		5900	181,477.00	181,477.00	41,269.86	182,477.00	(1,000.00)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,211,742.00	9,211,742.00	2,758,441.51	10,868,850.00	(1,657,108.00)	-18.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,191,367.00	(1,191,367.00)	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	50,000.00	(50,000.00)	New
Equipment Replacement		6500	13,300.00	13,300.00	10,835.32	18,440.00	(5,140.00)	-38.6%
TOTAL, CAPITAL OUTLAY			13,300.00	13,300.00	10,835.32	1,259,807.00	(1,246,507.00)	-9372.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	2,286,686.00	2,286,686.00	0.00	2,444,370.00	(157,684.00)	-6.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,286,686.00	2,286,686.00	0.00	2,444,370.00	(157,684.00)	-6.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(119,605.00)	(119,605.00)	0.00	(119,605.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(119,605.00)	(119,605.00)	0.00	(119,605.00)	0.00	0.0%
TOTAL, EXPENDITURES			86,909,555.00	86,909,555.00	23,657,395.18	91,814,356.00	(4,904,801.00)	-5.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	236,320.00	236,320.00	0.00	236,320.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,336,320.00	1,336,320.00	0.00	1,336,320.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,336,320.00)	(1,336,320.00)	0.00	(1,336,320.00)	0.00	0.0%

Resource	Description	2018-19 Projected Year Totals
5640	Medi-Cal Billing Option	207,215.09
6230	California Clean Energy Jobs Act	0.58
6300	Lottery: Instructional Materials	19,632.50
7338	College Readiness Block Grant	0.13
7810	Other Restricted State	50,000.00
8150	Ongoing & Major Maintenance Account (RM,	106,892.02
9010	Other Restricted Local	478,415.37
Total, Restricted Balance		<u>862,155.69</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	8,800.00	8,800.00	5,293.00	14,093.00	5,293.00	60.1%
4) Other Local Revenue		8600-8799	192,144.00	192,144.00	48,723.51	202,144.00	10,000.00	5.2%
5) TOTAL, REVENUES			200,944.00	200,944.00	54,016.51	216,237.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	153,029.00	153,029.00	48,532.62	203,454.00	(50,425.00)	-33.0%
2) Classified Salaries		2000-2999	0.00	0.00	1,896.30	12,000.00	(12,000.00)	New
3) Employee Benefits		3000-3999	55,172.00	55,172.00	11,974.81	56,150.00	(978.00)	-1.8%
4) Books and Supplies		4000-4999	23,371.00	23,371.00	949.27	8,400.00	14,971.00	64.1%
5) Services and Other Operating Expenditures		5000-5999	31,300.00	31,300.00	5,714.00	33,893.00	(2,593.00)	-8.3%
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	12,672.00	12,672.00	0.00	12,672.00	0.00	0.0%
9) TOTAL, EXPENDITURES			275,544.00	275,544.00	69,067.00	326,569.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,600.00)	(74,600.00)	(15,050.49)	(110,332.00)		
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)			(74,600.00)	(74,600.00)	(15,050.49)	(110,332.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	113,181.68	113,181.68		113,181.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,181.68	113,181.68		113,181.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,181.68	113,181.68		113,181.68		
2) Ending Balance, June 30 (E + F1e)			38,581.68	38,581.68		2,849.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	38,581.68	38,581.68		2,849.79		
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		(0.11)		

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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,800.00	8,800.00	5,293.00	14,093.00	5,293.00	60.1%
TOTAL, OTHER STATE REVENUE			8,800.00	8,800.00	5,293.00	14,093.00	5,293.00	60.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.00	2,000.00	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%
Interagency Services		8677	190,144.00	190,144.00	48,723.51	200,144.00	10,000.00	5.3%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			192,144.00	192,144.00	48,723.51	202,144.00	10,000.00	5.2%
TOTAL, REVENUES			200,944.00	200,944.00	54,016.51	216,237.00		

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	80,000.00	80,000.00	23,645.94	128,794.00	(48,794.00)	-61.0%
Certificated Pupil Support Salaries		1200	35,699.00	35,699.00	0.00	0.00	35,699.00	100.0%
Certificated Supervisors' and Administrators' Salaries		1300	37,330.00	37,330.00	24,886.68	74,660.00	(37,330.00)	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			153,029.00	153,029.00	48,532.62	203,454.00	(50,425.00)	-33.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	5,000.00	(5,000.00)	New
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	712.40	5,000.00	(5,000.00)	New
Other Classified Salaries		2900	0.00	0.00	1,183.90	2,000.00	(2,000.00)	New
TOTAL, CLASSIFIED SALARIES			0.00	0.00	1,896.30	12,000.00	(12,000.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	30,999.00	30,999.00	7,367.49	38,562.00	(7,563.00)	-24.4%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,999.00	2,999.00	792.60	4,847.00	(1,848.00)	-61.6%
Health and Welfare Benefits		3401-3402	18,209.00	18,209.00	2,907.00	8,591.00	9,618.00	52.8%
Unemployment Insurance		3501-3502	83.00	83.00	25.21	133.00	(50.00)	-60.2%
Workers' Compensation		3601-3602	2,882.00	2,882.00	882.51	4,017.00	(1,135.00)	-39.4%
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			55,172.00	55,172.00	11,974.81	56,150.00	(978.00)	-1.8%
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	5,000.00	5,000.00	522.19	4,000.00	1,000.00	20.0%
Materials and Supplies		4300	11,121.00	11,121.00	427.08	3,000.00	8,121.00	73.0%
Noncapitalized Equipment		4400	7,250.00	7,250.00	0.00	1,400.00	5,850.00	80.7%
TOTAL, BOOKS AND SUPPLIES			23,371.00	23,371.00	949.27	8,400.00	14,971.00	64.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,900.00	4,900.00	0.00	3,000.00	1,900.00	38.8%
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	400.00	400.00	0.00	1,600.00	(1,200.00)	-300.0%
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	26,000.00	26,000.00	5,714.00	29,293.00	(3,293.00)	-12.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,300.00	31,300.00	5,714.00	33,893.00	(2,593.00)	-8.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	12,672.00	12,672.00	0.00	12,672.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,672.00	12,672.00	0.00	12,672.00	0.00	0.0%
TOTAL, EXPENDITURES			275,544.00	275,544.00	69,067.00	326,569.00		

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

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	2,849.79
Total, Restricted Balance		<u>2,849.79</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	78,285.00	78,285.00	115,739.05	140,522.00	62,237.00	79.5%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			79,285.00	79,285.00	115,739.05	141,522.00		
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	78,285.00	78,285.00	20,996.58	140,522.00	(62,237.00)	-79.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	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			78,285.00	78,285.00	20,996.58	140,522.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,000.00	1,000.00	94,742.47	1,000.00		
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)			1,000.00	1,000.00	94,742.47	1,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			1,000.00	1,000.00		1,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			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	1,000.00	1,000.00		1,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	78,285.00	78,285.00	115,739.05	140,522.00	62,237.00	79.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			78,285.00	78,285.00	115,739.05	140,522.00	62,237.00	79.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, REVENUES			79,285.00	79,285.00	115,739.05	141,522.00		

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%

Description	Resource Codes	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	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	78,285.00	78,285.00	20,996.58	140,522.00	(62,237.00)	-79.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			78,285.00	78,285.00	20,996.58	140,522.00	(62,237.00)	-79.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			78,285.00	78,285.00	20,996.58	140,522.00		

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

Resource	Description	2018/19 Projected Year Totals
	Total, Restricted Balance	<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	1,344,091.00	1,344,091.00	12,482.93	1,354,591.00	10,500.00	0.8%
3) Other State Revenue		8300-8599	112,859.00	112,859.00	3,954.19	112,859.00	0.00	0.0%
4) Other Local Revenue		8600-8799	701,000.00	701,000.00	187,600.35	727,676.00	26,676.00	3.8%
5) TOTAL, REVENUES			2,157,950.00	2,157,950.00	204,037.47	2,195,126.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,093,127.00	1,093,127.00	292,366.90	1,088,594.00	4,533.00	0.4%
3) Employee Benefits		3000-3999	386,860.00	386,860.00	102,707.86	378,680.00	8,180.00	2.1%
4) Books and Supplies		4000-4999	754,000.00	754,000.00	203,504.50	838,918.00	(84,918.00)	-11.3%
5) Services and Other Operating Expenditures		5000-5999	53,350.00	53,350.00	16,931.03	54,129.00	(779.00)	-1.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	106,933.00	106,933.00	0.00	106,933.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,394,270.00	2,394,270.00	615,510.29	2,467,254.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(236,320.00)	(236,320.00)	(411,472.82)	(272,128.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	236,320.00	236,320.00	0.00	236,320.00	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			236,320.00	236,320.00	0.00	236,320.00		

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	(411,472.82)	(35,808.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	159,835.65	159,835.65		159,835.65	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)								
			159,835.65	159,835.65		159,835.65		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			159,835.65	159,835.65		159,835.65		
2) Ending Balance, June 30 (E + F1e)								
			159,835.65	159,835.65		124,027.65		
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	159,129.71	159,129.71		123,321.71		
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	705.94	705.94		705.94		
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	1,344,091.00	1,344,091.00	12,482.93	1,354,591.00	10,500.00	0.8%
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			1,344,091.00	1,344,091.00	12,482.93	1,354,591.00	10,500.00	0.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	112,859.00	112,859.00	865.73	112,859.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	3,088.46	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			112,859.00	112,859.00	3,954.19	112,859.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	701,000.00	701,000.00	184,006.62	701,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	3,593.73	26,676.00	26,676.00	New
TOTAL, OTHER LOCAL REVENUE			701,000.00	701,000.00	187,600.35	727,676.00	26,676.00	3.8%
TOTAL, REVENUES			2,157,950.00	2,157,950.00	204,037.47	2,195,126.00		

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	841,377.00	841,377.00	206,416.41	835,144.00	6,233.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	137,610.00	137,610.00	45,870.00	137,610.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	114,140.00	114,140.00	40,080.49	115,840.00	(1,700.00)	-1.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,093,127.00	1,093,127.00	292,366.90	1,088,594.00	4,533.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	146,513.00	146,513.00	39,842.02	143,391.00	3,122.00	2.1%
OASDI/Medicare/Alternative		3301-3302	76,515.00	76,515.00	19,886.23	76,205.00	310.00	0.4%
Health and Welfare Benefits		3401-3402	144,150.00	144,150.00	37,716.76	139,987.00	4,163.00	2.9%
Unemployment Insurance		3501-3502	551.00	551.00	146.36	544.00	7.00	1.3%
Workers' Compensation		3601-3602	19,131.00	19,131.00	5,116.49	18,553.00	578.00	3.0%
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			386,860.00	386,860.00	102,707.86	378,680.00	8,180.00	2.1%
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	72,000.00	72,000.00	31,189.70	150,418.00	(78,418.00)	-108.9%
Noncapitalized Equipment		4400	14,500.00	14,500.00	16,220.98	21,000.00	(6,500.00)	-44.8%
Food		4700	667,500.00	667,500.00	156,093.82	667,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			754,000.00	754,000.00	203,504.50	838,918.00	(84,918.00)	-11.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,500.00	6,500.00	883.69	6,500.00	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	9,000.00	9,000.00	2,067.84	9,130.00	(130.00)	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,200.00	5,200.00	2,130.40	5,200.00	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	3,500.00	3,500.00	1,511.33	3,514.00	(14.00)	-0.4%
Professional/Consulting Services and Operating Expenditures		5800	27,500.00	27,500.00	9,852.22	28,135.00	(635.00)	-2.3%
Communications		5900	1,650.00	1,650.00	485.55	1,650.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,350.00	53,350.00	16,931.03	54,129.00	(779.00)	-1.5%
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	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	106,933.00	106,933.00	0.00	106,933.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			106,933.00	106,933.00	0.00	106,933.00	0.00	0.0%
TOTAL, EXPENDITURES			2,394,270.00	2,394,270.00	615,510.29	2,467,254.00		

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	236,320.00	236,320.00	0.00	236,320.00	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			236,320.00	236,320.00	0.00	236,320.00	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)			236,320.00	236,320.00	0.00	236,320.00		

Resource	Description	2018/19 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	123,321.70
9010	Other Restricted Local	0.01
Total, Restricted Balance		<u>123,321.71</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	262,484.00	262,484.00	0.00	262,484.00	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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			272,484.00	272,484.00	0.00	272,484.00		
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	1,397.22	24,561.00	(24,561.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	146,738.00	148,864.00	(148,864.00)	New
6) Capital Outlay		6000-6999	100,000.00	100,000.00	73,824.23	187,899.00	(87,899.00)	-87.9%
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	221,959.45	361,324.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			172,484.00	172,484.00	(221,959.45)	(88,840.00)		
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)			172,484.00	172,484.00	(221,959.45)	(88,840.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,694,632.06	1,694,632.06		1,694,632.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,694,632.06	1,694,632.06		1,694,632.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,694,632.06	1,694,632.06		1,694,632.06		
2) Ending Balance, June 30 (E + F1e)			1,867,116.06	1,867,116.06		1,605,792.06		
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								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,867,116.06	1,867,116.06		1,605,792.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	262,484.00	262,484.00	0.00	262,484.00	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			262,484.00	262,484.00	0.00	262,484.00	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	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	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, REVENUES			272,484.00	272,484.00	0.00	272,484.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	1,397.22	1,400.00	(1,400.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	23,161.00	(23,161.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	1,397.22	24,561.00	(24,561.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	59,388.00	59,388.00	(59,388.00)	New
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	87,350.00	89,476.00	(89,476.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	146,738.00	148,864.00	(148,864.00)	New
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	100,000.00	73,824.23	187,899.00	(87,899.00)	-87.9%
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			100,000.00	100,000.00	73,824.23	187,899.00	(87,899.00)	-87.9%
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	221,959.45	361,324.00		

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

Resource	Description	2018/19 Projected Year Totals
	Total, Restricted Balance	<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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	0.00	15,000.00		
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	0.00	15,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	1,000,000.00	0.00	1,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,015,000.00	1,015,000.00	0.00	1,015,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,117,235.66	2,117,235.66		2,117,235.66	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)			2,117,235.66	2,117,235.66		2,117,235.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,117,235.66	2,117,235.66		2,117,235.66		
2) Ending Balance, June 30 (E + F1e)			3,132,235.66	3,132,235.66		3,132,235.66		
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								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,132,235.66	3,132,235.66		3,132,235.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	0.00	15,000.00		
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	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,000,000.00	1,000,000.00	0.00	1,000,000.00		

Resource	Description	2018/19 Projected Year Totals
	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	10,000.00	442,727.00	442,727.00	New
5) TOTAL, REVENUES			0.00	0.00	10,000.00	442,727.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	262,019.00	262,019.00	87,345.05	261,409.00	610.00	0.2%
3) Employee Benefits		3000-3999	79,904.00	79,904.00	26,943.40	86,620.00	(6,716.00)	-8.4%
4) Books and Supplies		4000-4999	9,500.00	9,500.00	73,193.67	6,101,238.00	(6,091,738.00)	-64123.6%
5) Services and Other Operating Expenditures		5000-5999	49,200.00	49,200.00	69,573.29	277,371.47	(228,171.47)	-463.8%
6) Capital Outlay		6000-6999	1,000.00	1,000.00	4,499,432.82	119,740,927.53	(119,739,927.53)	#####
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			401,623.00	401,623.00	4,756,488.23	126,467,566.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(401,623.00)	(401,623.00)	(4,746,488.23)	(126,024,839.00)		
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	80,344,096.00	80,344,096.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	80,344,096.00		

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)			(401,623.00)	(401,623.00)	(4,746,488.23)	(45,680,743.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,534,878.16	46,534,878.16		46,534,878.16	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)			46,534,878.16	46,534,878.16		46,534,878.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,534,878.16	46,534,878.16		46,534,878.16		
2) Ending Balance, June 30 (E + F1e)			46,133,255.16	46,133,255.16		854,135.16		
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	129,260.75	129,260.75		115,749.75		
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	46,003,994.41	46,003,994.41		738,385.41		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	10,000.00	442,727.00	442,727.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	10,000.00	442,727.00	442,727.00	New
TOTAL, REVENUES			0.00	0.00	10,000.00	442,727.00		

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	195,791.00	195,791.00	65,263.60	195,176.00	615.00	0.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	66,228.00	66,228.00	22,081.45	66,233.00	(5.00)	0.0%
TOTAL, CLASSIFIED SALARIES			262,019.00	262,019.00	87,345.05	261,409.00	610.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	47,325.00	47,325.00	14,137.42	47,216.00	109.00	0.2%
OASDI/Medicare/Alternative		3301-3302	17,458.00	17,458.00	6,084.08	19,480.00	(2,022.00)	-11.6%
Health and Welfare Benefits		3401-3402	10,404.00	10,404.00	5,149.70	15,217.00	(4,813.00)	-46.3%
Unemployment Insurance		3501-3502	131.00	131.00	43.69	131.00	0.00	0.0%
Workers' Compensation		3601-3602	4,586.00	4,586.00	1,528.51	4,576.00	10.00	0.2%
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			79,904.00	79,904.00	26,943.40	86,620.00	(6,716.00)	-8.4%
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	7,000.00	7,000.00	51,725.87	504,949.00	(497,949.00)	-7113.6%
Noncapitalized Equipment		4400	2,500.00	2,500.00	21,467.80	5,596,289.00	(5,593,789.00)	-223751.6%
TOTAL, BOOKS AND SUPPLIES			9,500.00	9,500.00	73,193.67	6,101,238.00	(6,091,738.00)	-64123.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	0.00	4,202.00	798.00	16.0%
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	12,070.00	(12,070.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	200.00	200.00	2.36	200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	41,500.00	41,500.00	69,533.95	260,026.47	(218,526.47)	-526.6%
Communications		5900	2,500.00	2,500.00	36.98	873.00	1,627.00	65.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,200.00	49,200.00	69,573.29	277,371.47	(228,171.47)	-463.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	237,932.17	1,079,358.00	(1,079,358.00)	New
Land Improvements		6170	0.00	0.00	1,495,026.13	12,035,993.53	(12,035,993.53)	New
Buildings and Improvements of Buildings		6200	1,000.00	1,000.00	2,605,091.98	94,618,650.00	(94,617,650.00)	#####
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	161,382.54	12,006,926.00	(12,006,926.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,000.00	1,000.00	4,499,432.82	119,740,927.53	(119,739,927.53)	#####
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			401,623.00	401,623.00	4,756,488.23	126,467,566.00		

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	80,344,096.00	80,344,096.00	New
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	80,344,096.00	80,344,096.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	80,344,096.00		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
9010	Other Restricted Local	115,749.75
Total, Restricted Balance		<u>115,749.75</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	102,000.00	102,000.00	21,428.10	102,000.00	0.00	0.0%
5) TOTAL, REVENUES			102,000.00	102,000.00	21,428.10	102,000.00		
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	4,139.88	10,000.00	(10,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	1,020.00	2,000.00	(2,000.00)	New
6) Capital Outlay		6000-6999	117,164.00	117,164.00	22,696.00	117,164.00	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			117,164.00	117,164.00	27,855.88	129,164.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,164.00)	(15,164.00)	(6,427.78)	(27,164.00)		
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)			(15,164.00)	(15,164.00)	(6,427.78)	(27,164.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	261,663.28	261,663.28		261,663.28	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)			261,663.28	261,663.28		261,663.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			261,663.28	261,663.28		261,663.28		
2) Ending Balance, June 30 (E + F1e)			246,499.28	246,499.28		234,499.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	246,499.28	246,499.28		234,499.28		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.00	2,000.00	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	21,428.10	100,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			102,000.00	102,000.00	21,428.10	102,000.00	0.00	0.0%
TOTAL, REVENUES			102,000.00	102,000.00	21,428.10	102,000.00		

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)
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	4,139.88	10,000.00	(10,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	4,139.88	10,000.00	(10,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,020.00	2,000.00	(2,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	1,020.00	2,000.00	(2,000.00)	New

Description	Resource Codes	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	16,315.00	16,315.00	0.00	15,014.00	1,301.00	8.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,849.00	100,849.00	22,696.00	102,150.00	(1,301.00)	-1.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			117,164.00	117,164.00	22,696.00	117,164.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			117,164.00	117,164.00	27,855.88	129,164.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		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	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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.64	0.64		0.64	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)			0.64	0.64		0.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.64	0.64		0.64		
2) Ending Balance, June 30 (E + F1e)			0.64	0.64		0.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.64	0.64		0.64		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<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	28,000.00	42,000.00	42,000.00	New
5) TOTAL, REVENUES			0.00	0.00	28,000.00	42,000.00		
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	11,800.00	(11,800.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	136,516.84	165,996.00	(165,996.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	136,516.84	177,796.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(108,516.84)	(135,796.00)		
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	(108,516.84)	(135,796.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,016,504.42	1,016,504.42		1,016,504.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,016,504.42	1,016,504.42		1,016,504.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,016,504.42	1,016,504.42		1,016,504.42		
2) Ending Balance, June 30 (E + F1e)			1,016,504.42	1,016,504.42		880,708.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	321.25	321.25		321.25		
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	1,016,183.17	1,016,183.17		880,387.17		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	28,000.00	42,000.00	42,000.00	New
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	28,000.00	42,000.00	42,000.00	New
TOTAL, REVENUES			0.00	0.00	28,000.00	42,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	11,800.00	(11,800.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	11,800.00	(11,800.00)	New

Description	Resource Codes	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	136,516.84	165,996.00	(165,996.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	136,516.84	165,996.00	(165,996.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	136,516.84	177,796.00		

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

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	321.25
Total, Restricted Balance		<u>321.25</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	53,233.00	53,233.00	0.00	53,233.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,731,853.00	7,731,853.00	0.00	7,731,853.00	0.00	0.0%
5) TOTAL, REVENUES			7,785,086.00	7,785,086.00	0.00	7,785,086.00		
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	7,758,913.00	7,758,913.00	0.00	7,758,913.00	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			7,758,913.00	7,758,913.00	0.00	7,758,913.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,173.00	26,173.00	0.00	26,173.00		
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)			26,173.00	26,173.00	0.00	26,173.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,418,132.78	13,418,132.78		13,418,132.78	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)			13,418,132.78	13,418,132.78		13,418,132.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,418,132.78	13,418,132.78		13,418,132.78		
2) Ending Balance, June 30 (E + F1e)			13,444,305.78	13,444,305.78		13,444,305.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	13,444,305.78	13,444,305.78		13,444,305.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	53,233.00	53,233.00	0.00	53,233.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			53,233.00	53,233.00	0.00	53,233.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	7,394,999.00	7,394,999.00	0.00	7,394,999.00	0.00	0.0%
Unsecured Roll		8612	169,951.00	169,951.00	0.00	169,951.00	0.00	0.0%
Prior Years' Taxes		8613	8,970.00	8,970.00	0.00	8,970.00	0.00	0.0%
Supplemental Taxes		8614	142,505.00	142,505.00	0.00	142,505.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,428.00	15,428.00	0.00	15,428.00	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			7,731,853.00	7,731,853.00	0.00	7,731,853.00	0.00	0.0%
TOTAL, REVENUES			7,785,086.00	7,785,086.00	0.00	7,785,086.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	4,365,000.00	4,365,000.00	0.00	4,365,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	3,393,913.00	3,393,913.00	0.00	3,393,913.00	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)			7,758,913.00	7,758,913.00	0.00	7,758,913.00	0.00	0.0%
TOTAL, EXPENDITURES			7,758,913.00	7,758,913.00	0.00	7,758,913.00		

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

<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	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,566.12	13,566.12		13,566.12	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)			13,566.12	13,566.12		13,566.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,566.12	13,566.12		13,566.12		
2) Ending Balance, June 30 (E + F1e)			13,566.12	13,566.12		13,566.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	13,566.12	13,566.12		13,566.12		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.00	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	454.52	454.52		454.52	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)			454.52	454.52		454.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			454.52	454.52		454.52		
2) Ending Net Position, June 30 (E + F1e)			454.52	454.52		454.52		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	454.52	454.52		454.52		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
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								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

Resource	Description	2018/19 Projected Year Totals
	Total, Restricted Net Position	<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	2,200.00	2,200.00	5,383.88	7,584.00	5,384.00	244.7%
5) TOTAL, REVENUES			2,200.00	2,200.00	5,383.88	7,584.00		
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	100,000.00	100,000.00	5,498.24	105,384.00	(5,384.00)	-5.4%
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			100,000.00	100,000.00	5,498.24	105,384.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(97,800.00)	(97,800.00)	(114.36)	(97,800.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,200.00	2,200.00	(114.36)	2,200.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	251,604.88	251,604.88		251,604.88	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)			251,604.88	251,604.88		251,604.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			251,604.88	251,604.88		251,604.88		
2) Ending Net Position, June 30 (E + F1e)			253,804.88	253,804.88		253,804.88		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	253,804.88	253,804.88		253,804.88		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
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	2,200.00	2,200.00	0.00	2,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	5,383.88	5,384.00	5,384.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,200.00	2,200.00	5,383.88	7,584.00	5,384.00	244.7%
TOTAL, REVENUES			2,200.00	2,200.00	5,383.88	7,584.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	100,000.00	100,000.00	1,324.86	100,000.00	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	4,173.38	5,384.00	(5,384.00)	New
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			100,000.00	100,000.00	5,498.24	105,384.00	(5,384.00)	-5.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			100,000.00	100,000.00	5,498.24	105,384.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

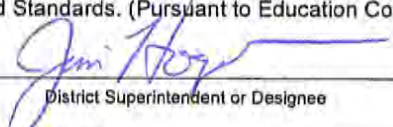
Resource	Description	2018/19 Projected Year Totals
	Total, Restricted Net Position	<u>0.00</u>

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)	7,280.05	7,280.05	7,149.10	7,286.25	6.20	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,280.05	7,280.05	7,149.10	7,286.25	6.20	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	53.60	53.60	57.71	57.71	4.11	8%
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 A5a through A5f)	53.60	53.60	57.71	57.71	4.11	8%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,333.65	7,333.65	7,206.81	7,343.96	10.31	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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


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

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:  Date: 12/18/18
District Superintendent or Designee

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: 12/18/18 Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Nancy Walker Telephone: 415.493.4219
Title: Director Fiscal Services E-mail: nwalker@nUSD.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
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	

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: _____

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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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: Nancy Walker

Telephone: 415.493.4219

Title: Director Fiscal Services

E-mail: nwalker@nUSD.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
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	

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	93,150,676.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,544,750.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,259,807.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,336,320.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,394.00
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)				2,602,521.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	272,128.00
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)				87,275,533.00

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)*		7,206.81
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,110.15
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.)	83,672,186.58	11,381.52
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)	83,672,186.58	11,381.52
B. Required effort (Line A.2 times 90%)	75,304,967.92	10,243.37
C. Current year expenditures (Line I.E and Line II.B)	87,275,533.00	12,110.15
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,310,232.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 69,052,232.76

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.79%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,999,185.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,467,412.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	28,843.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	368,290.68
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,863,730.68
9. Carry-Forward Adjustment (Part IV, Line F)	(423,703.51)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,440,027.17

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	55,300,080.49
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,499,316.89
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,463,898.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	865,065.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	975,148.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	42,778.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,320,449.94
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	313,897.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	140,522.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,360,321.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	84,281,476.32

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 5.77%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 5.27%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>4,863,730.68</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>772,403.96</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.19%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.19%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.19%) times Part III, Line B18); zero if positive	<u>(423,703.51)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(423,703.51)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.27%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-211,851.76) is applied to the current year calculation and the remainder (\$-211,851.75) is deferred to one or more future years:	<u>5.52%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-141,234.50) is applied to the current year calculation and the remainder (\$-282,469.01) is deferred to one or more future years:	<u>5.60%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(423,703.51)</u>

Approved indirect cost rate: 7.19%
Highest rate used in any program: 7.19%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	829,300.00	55,983.00	6.75%
01	3310	595,485.00	42,815.00	7.19%
01	3550	43,028.00	2,151.00	5.00%
01	4035	192,857.00	8,296.00	4.30%
01	6010	112,218.00	3,729.00	3.32%
01	6500	8,929,065.00	641,999.00	7.19%
01	6512	1,025,036.00	73,700.00	7.19%
01	6690	23,092.00	1,092.00	4.73%
01	8150	1,882,981.00	126,313.00	6.71%
01	9010	6,041,372.00	19,091.00	0.32%
11	6391	299,804.00	12,672.00	4.23%
13	5310	2,285,138.00	106,933.00	4.68%

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	66,930,674.00	1.72%	68,081,945.00	1.72%	69,255,660.00
2. Federal Revenues	8100-8299	0.00	0.00%	20,000.00	0.00%	20,000.00
3. Other State Revenues	8300-8599	2,767,112.00	-47.79%	1,444,775.00	0.00%	1,444,775.00
4. Other Local Revenues	8600-8799	798,212.00	5.22%	839,840.00	0.00%	839,840.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(10,800,733.00)	5.69%	(11,415,725.00)	5.00%	(11,986,511.00)
6. Total (Sum lines A1 thru A5c)		59,695,265.00	-1.21%	58,970,835.00	1.02%	59,573,764.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,118,057.00		31,454,828.00
b. Step & Column Adjustment				466,771.00		470,847.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(130,000.00)		(130,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,118,057.00	1.08%	31,454,828.00	1.08%	31,795,675.00
2. Classified Salaries						
a. Base Salaries				9,106,628.00		9,288,561.00
b. Step & Column Adjustment				181,933.00		185,571.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,106,628.00	2.00%	9,288,561.00	2.00%	9,474,132.00
3. Employee Benefits	3000-3999	13,463,790.00	9.50%	14,743,421.00	6.46%	15,695,846.00
4. Books and Supplies	4000-4999	1,101,412.00	-9.41%	997,774.00	3.23%	1,030,003.00
5. Services and Other Operating Expenditures	5000-5999	5,375,326.00	-3.92%	5,164,770.00	0.00%	5,164,770.00
6. Capital Outlay	6000-6999	50,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,094,774.00)	-0.66%	(1,087,506.00)	0.00%	(1,087,506.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,336,320.00	-89.52%	140,000.00	0.00%	140,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		60,456,759.00	0.41%	60,701,848.00	2.49%	62,212,920.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(761,494.00)		(1,731,013.00)		(2,639,156.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,709,770.21		7,948,276.21		6,217,263.21
2. Ending Fund Balance (Sum lines C and D1)		7,948,276.21		6,217,263.21		3,578,107.21
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	69,899.50				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,083,855.71		3,559,988.21		857,702.21
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,794,521.00		2,657,275.00		2,720,405.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,948,276.21		6,217,263.21		3,578,107.21

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	2,794,521.00		2,657,275.00		2,720,405.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		2,794,521.00		2,657,275.00		2,720,405.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached budget assumptions						

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	3,417,584.00	-13.30%	2,963,114.00	0.00%	2,963,114.00
3. Other State Revenues	8300-8599	5,071,570.00	-19.56%	4,079,801.00	0.00%	4,079,801.00
4. Other Local Revenues	8600-8799	10,398,094.00	-9.52%	9,407,716.00	0.00%	9,407,716.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	10,800,733.00	5.69%	11,415,725.00	5.00%	11,986,511.00
6. Total (Sum lines A1 thru A5c)		29,687,981.00	-6.14%	27,866,356.00	2.05%	28,437,142.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,262,051.00		7,295,967.00
b. Step & Column Adjustment				108,916.00		147,399.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(75,000.00)		(75,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,262,051.00	0.47%	7,295,967.00	0.99%	7,368,366.00
2. Classified Salaries						
a. Base Salaries				4,024,909.61		4,105,407.61
b. Step & Column Adjustment				80,498.00		82,108.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,024,909.61	2.00%	4,105,407.61	2.00%	4,187,515.61
3. Employee Benefits	3000-3999	7,487,029.15	4.70%	7,838,713.00	3.96%	8,149,126.00
4. Books and Supplies	4000-4999	3,797,057.24	-80.81%	728,677.00	0.00%	728,677.00
5. Services and Other Operating Expenditures	5000-5999	5,493,524.00	-20.44%	4,370,730.00	0.00%	4,370,730.00
6. Capital Outlay	6000-6999	1,209,807.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,444,370.00	5.00%	2,566,586.00	5.00%	2,694,918.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	975,169.00	-0.75%	967,901.00	0.00%	967,901.00
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)		32,693,917.00	-14.74%	27,873,981.61	2.13%	28,467,233.61
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,005,936.00)		(7,625.61)		(30,091.61)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,868,091.69		862,155.69		854,530.08
2. Ending Fund Balance (Sum lines C and D1)		862,155.69		854,530.08		824,438.47
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	862,155.69		854,530.08		824,438.47
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		862,155.69		854,530.08		824,438.47

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.						
See attached budget assumptions						

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	66,930,674.00	1.72%	68,081,945.00	1.72%	69,255,660.00
2. Federal Revenues	8100-8299	3,417,584.00	-12.71%	2,983,114.00	0.00%	2,983,114.00
3. Other State Revenues	8300-8599	7,838,682.00	-29.52%	5,524,576.00	0.00%	5,524,576.00
4. Other Local Revenues	8600-8799	11,196,306.00	-8.47%	10,247,556.00	0.00%	10,247,556.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		89,383,246.00	-2.85%	86,837,191.00	1.35%	88,010,906.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,380,108.00		38,750,795.00
b. Step & Column Adjustment				575,687.00		618,246.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(205,000.00)		(205,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,380,108.00	0.97%	38,750,795.00	1.07%	39,164,041.00
2. Classified Salaries						
a. Base Salaries				13,131,537.61		13,393,968.61
b. Step & Column Adjustment				262,431.00		267,679.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,131,537.61	2.00%	13,393,968.61	2.00%	13,661,647.61
3. Employee Benefits	3000-3999	20,950,819.15	7.79%	22,582,134.00	5.59%	23,844,972.00
4. Books and Supplies	4000-4999	4,898,469.24	-64.76%	1,726,451.00	1.87%	1,758,680.00
5. Services and Other Operating Expenditures	5000-5999	10,868,850.00	-12.27%	9,535,500.00	0.00%	9,535,500.00
6. Capital Outlay	6000-6999	1,259,807.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,444,370.00	5.00%	2,566,586.00	5.00%	2,694,918.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(119,605.00)	0.00%	(119,605.00)	0.00%	(119,605.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,336,320.00	-89.52%	140,000.00	0.00%	140,000.00
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)		93,150,676.00	-4.91%	88,575,829.61	2.38%	90,680,153.61
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,767,430.00)		(1,738,638.61)		(2,669,247.61)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,577,861.90		8,810,431.90		7,071,793.29
2. Ending Fund Balance (Sum lines C and D1)		8,810,431.90		7,071,793.29		4,402,545.68
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	69,899.50		0.00		0.00
b. Restricted	9740	862,155.69		854,530.08		824,438.47
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	5,083,855.71		3,559,988.21		857,702.21
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,794,521.00		2,657,275.00		2,720,405.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,810,431.90		7,071,793.29		4,402,545.68

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	2,794,521.00		2,657,275.00		2,720,405.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,794,521.00		2,657,275.00		2,720,405.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
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)						
		7,149.10		7,083.62		6,964.24
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		93,150,676.00		88,575,829.61		90,680,153.61
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)		93,150,676.00		88,575,829.61		90,680,153.61
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)		2,794,520.28		2,657,274.89		2,720,404.61
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)		2,794,520.28		2,657,274.89		2,720,404.61
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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				
011 GENERAL FUND								
Expenditure Detail	0.00	(3,714.00)	0.00	(119,605.00)				
Other Sources/Uses Detail					0.00	1,336,320.00		
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	12,672.00	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	3,514.00	0.00	106,933.00	0.00				
Other Sources/Uses Detail					236,320.00	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					1,000,000.00	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	200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
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					100,000.00	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	3,714.00	(3,714.00)	119,605.00	(119,605.00)	1,336,320.00	1,336,320.00		

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 AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19) District Regular Charter School	7,280.00	7,286.25		
		0.00		
	Total ADA	7,280.00	7,286.25	0.1%
1st Subsequent Year (2019-20) District Regular Charter School	7,210.68	7,149.10		
	Total ADA	7,210.68	7,149.10	-0.9%
2nd Subsequent Year (2020-21) District Regular Charter School	7,152.95	7,085.62		
	Total ADA	7,152.95	7,085.62	-0.9%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	7,484	7,421		
Charter School				
Total Enrollment	7,484	7,421	-0.8%	Met
1st Subsequent Year (2019-20)				
District Regular	7,424	7,358		
Charter School				
Total Enrollment	7,424	7,358	-0.9%	Met
2nd Subsequent Year (2020-21)				
District Regular	7,300	7,234		
Charter School				
Total Enrollment	7,300	7,234	-0.9%	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	7,421	7,704	
Charter School			
Total ADA/Enrollment	7,421	7,704	96.3%
Second Prior Year (2016-17)			
District Regular	7,332	7,599	
Charter School			
Total ADA/Enrollment	7,332	7,599	96.5%
First Prior Year (2017-18)			
District Regular	7,332	7,595	
Charter School	0		
Total ADA/Enrollment	7,332	7,595	96.5%
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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 AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	7,149	7,421		
Charter School	0			
Total ADA/Enrollment	7,149	7,421	96.3%	Met
1st Subsequent Year (2019-20)				
District Regular	7,084	7,358		
Charter School				
Total ADA/Enrollment	7,084	7,358	96.3%	Met
2nd Subsequent Year (2020-21)				
District Regular	6,964	7,234		
Charter School				
Total ADA/Enrollment	6,964	7,234	96.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2018-19)	67,767,860.00		
1st Subsequent Year (2019-20)	69,015,528.00	69,546,289.00	0.8%	Met
2nd Subsequent Year (2020-21)	70,494,037.00	70,772,586.00	0.4%	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)	48,954,829.85	56,210,158.23	87.1%
Second Prior Year (2016-17)	52,450,845.82	58,629,541.32	89.5%
First Prior Year (2017-18)	53,739,568.75	58,954,084.34	91.2%
Historical Average Ratio:			89.3%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.3% to 92.3%	86.3% to 92.3%	86.3% to 92.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	53,688,475.00	59,120,439.00	90.8%	Met
1st Subsequent Year (2019-20)	55,486,810.00	60,561,848.00	91.6%	Met
2nd Subsequent Year (2020-21)	56,965,653.00	62,072,920.00	91.8%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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)	2,963,114.00	3,417,584.00	15.3%	Yes
1st Subsequent Year (2019-20)	2,963,114.00	2,983,114.00	0.7%	No
2nd Subsequent Year (2020-21)	2,963,114.00	2,983,114.00	0.7%	No

Explanation:
(required if Yes)

Inclusion of federal revenue deferred from 17-18

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	7,993,083.00	7,838,682.00	-1.9%	No
1st Subsequent Year (2019-20)	5,524,576.00	5,524,576.00	0.0%	No
2nd Subsequent Year (2020-21)	5,524,576.00	5,524,576.00	0.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	10,194,656.00	11,196,306.00	9.8%	Yes
1st Subsequent Year (2019-20)	10,247,556.00	10,247,556.00	0.0%	No
2nd Subsequent Year (2020-21)	10,247,556.00	10,247,556.00	0.0%	No

Explanation:
(required if Yes)

Inclusion of CTE Grant deferred from 2017-18, plus new Classified Employee PD Block Grant and slight increase in projected lottery funding

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	2,624,305.00	4,898,469.24	86.7%	Yes
1st Subsequent Year (2019-20)	1,726,451.00	1,726,451.00	0.0%	No
2nd Subsequent Year (2020-21)	1,758,680.00	1,758,680.00	0.0%	No

Explanation:
(required if Yes)

Inclusion of 2017-18 carryover

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	9,211,742.00	10,868,850.00	18.0%	Yes
1st Subsequent Year (2019-20)	9,211,742.00	9,535,500.00	3.5%	No
2nd Subsequent Year (2020-21)	9,211,742.00	9,535,500.00	3.5%	No

Explanation:
(required if Yes)

Reallocation of the SPED budget (certificated salaries/benefits budgets moved to NPA (non public agency) budget) due to vacancies in psychologist and speech language that have been difficult to fill (on-going problem through CA), Increase of \$225,000 for settlements and NPS placements and the inclusion of carryover from 2017-18.

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)	21,150,853.00	22,452,572.00	6.2%	Not Met
1st Subsequent Year (2019-20)	18,735,246.00	18,755,246.00	0.1%	Met
2nd Subsequent Year (2020-21)	18,735,246.00	18,755,246.00	0.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	11,836,047.00	15,767,319.24	33.2%	Not Met
1st Subsequent Year (2019-20)	10,938,193.00	11,261,951.00	3.0%	Met
2nd Subsequent Year (2020-21)	10,970,422.00	11,294,180.00	3.0%	Met

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

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

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

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

Inclusion of federal revenue deferred from 17-18

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

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

Inclusion of CTE Grant deferred from 2017-18, plus new Classified Employee PD Block Grant and slight increase in projected lottery funding

- 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)

Inclusion of 2017-18 carryover

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

Reallocation of the SPED budget (certificated salaries/benefits budgets moved to NPA (non public agency) budget) due to vacancies in psychologist and speech language that have been difficult to fill (on-going problem through CA), Increase of \$225,000 for settlements and NPS placements and the inclusion of carryover from 2017-18.

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	1,863,014.00	2,057,894.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		2,057,894.00	

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)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			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)	(761,494.00)	60,456,759.00	1.3%	Not Met
1st Subsequent Year (2019-20)	(1,731,013.00)	60,701,848.00	2.9%	Not Met
2nd Subsequent Year (2020-21)	(2,639,156.00)	62,212,920.00	4.2%	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)

Deficit spending is primarily due to increased STRS/PERS costs, declining enrollment and relatively flat funding in the out years. In 2017-18, a Budget Advisory Committee was established, the board of trustees approved \$1.5M in BAC recommendations. The 2018-19 budget includes \$500K in savings, staffing closer to contract as we continue to decline in enrollment. Staff will continue to monitor the budget and MYP's to ensure fiscal solvency. The board approved an efficiency study on the Special Ed. program and convening a committee to review elementary school size.

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)	8,810,431.90	Met
1st Subsequent Year (2019-20)	7,071,793.29	Met
2nd Subsequent Year (2020-21)	4,402,545.68	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)	8,810,432.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$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.)	7,149	7,084	6,964
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	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)	93,150,676.00	88,575,829.61	90,680,153.61
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)	93,150,676.00	88,575,829.61	90,680,153.61
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,794,520.28	2,657,274.89	2,720,404.61
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)	2,794,520.28	2,657,274.89	2,720,404.61

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,794,521.00	2,657,275.00	2,720,405.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,794,521.00	2,657,275.00	2,720,405.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	2,794,520.28	2,657,274.89	2,720,404.61
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(10,504,154.00)	(10,800,733.00)	2.8%	296,579.00	Met
1st Subsequent Year (2019-20)	(11,029,365.00)	(11,415,725.00)	3.5%	386,360.00	Met
2nd Subsequent Year (2020-21)	(11,580,830.00)	(11,986,511.00)	3.5%	405,681.00	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	1,336,320.00	1,336,320.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	140,000.00	140,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	140,000.00	140,000.00	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. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	51	Fund 51	7349	117,635,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01	2xxx	574,830

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

Self Insurance P/L		Fund 67		200,000
TOTAL:				118,409,830

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				
Certificates of Participation				
General Obligation Bonds	7,652,410	16,058,100	15,044,231	12,411,181
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Self Insurance P/L				
Total Annual Payments:	7,652,410	16,058,100	15,044,231	12,411,181
Has total annual payment increased over prior year (2017-18)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Terms of GOB repayment. GOB payments are paid by the property taxpayers that reside within the City of Novato.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. Total OPEB liability	1,413,359.00	1,387,910.00
b. OPEB plan(s) fiduciary net position (if applicable)	1,413,359.00	1,387,910.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00
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.	Nov 2017	Jun 30, 2018

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	175,671.00	103,297.00
1st Subsequent Year (2019-20)	175,671.00	103,297.00
2nd Subsequent Year (2020-21)	175,671.00	103,297.00
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)	100,000.00	100,000.00
1st Subsequent Year (2019-20)	100,000.00	100,000.00
2nd Subsequent Year (2020-21)	100,000.00	100,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	67,455.00	53,383.00
1st Subsequent Year (2019-20)	77,988.00	53,844.00
2nd Subsequent Year (2020-21)	77,988.00	80,824.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	41	28
1st Subsequent Year (2019-20)	41	28
2nd Subsequent Year (2020-21)	41	28

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)

Yes

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

No

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

--

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	200,000.00	200,000.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs	0.00	0.00
Current Year (2018-19)	0.00	0.00
1st Subsequent Year (2019-20)	0.00	0.00
2nd Subsequent Year (2020-21)	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	100,000.00	100,000.00
Current Year (2018-19)	100,000.00	100,000.00
1st Subsequent Year (2019-20)	100,000.00	100,000.00
2nd Subsequent Year (2020-21)	100,000.00	100,000.00

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	430.4	421.7	418.7	416.7

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

415,000

7. Amount included for any tentative salary schedule increases

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0	0	0

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

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

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

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

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

No		
----	--	--

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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	225.2	226.6	226.6	226.6

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)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year or			

Multiyear Agreement

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

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

Negotiations Not Settled

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

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

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

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

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

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

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	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?
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	48.4	45.8	45.8	45.8

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (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)?	No	No	No
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	0	0	0

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
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			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

The Marin Common Message

2018-19 First Interim

MARIN COUNTY OFFICE OF EDUCATION

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First Interim Budget Key Guidance

Since adoption of the 2018-19 budget this past June, actual General Fund revenue collections for the prior year (May-June) and current year (July-September) are above projections by \$1.541 billion and \$1.032 billion, respectively.

Despite these overall increases in General Fund revenue, LEAs should NOT assume Prop. 98 will experience an upward adjustment in the 2018-19 spending guarantee because no outstanding Prop. 98 maintenance factor exists in 2018-19, and Prop. 98 is funded at Test 2 in 2018-19.

A new Governor will take office in January 2019, and LEAs should remain cautious regarding priority commitments to LCFF and discretionary funding until the Governor reveals his priorities.

The projected COLA for 2019-20 (2.57%) will require approximately \$1.6 billion in new, ongoing and available Prop. 98 growth for K-12 education in the budget year. Given the unique risks to Prop. 98 growth in 2019-20, LEAs should take additional caution in making any out-year expenditure commitments until the new administration's budget projections and proposals are released in January.

Significant Changes Since Adopted Budget

The CDE has certified that overall 2017-18 ADA declined from 2016-17 and, as a consequence, the ADA hold harmless provision would no longer apply to the calculation of the 2018-19 guarantee. Districts should expect the administration to propose a reduction in the minimum guarantee in January related to the 2017-18 ADA decline.

The CDE projected \$1,976 per eligible student for the Low Performance Student Block Grant (LPSBG). The LPSBG requires no application but does require a plan to be developed.

The CDE now projects \$177 per FTE for the Classified Professional Block Grant.

Planning Factors for 2018-19 and MYPs

Key planning factors for LEAs to incorporate into their 2018-19 budgets and MYPs are listed below and are based on the latest information available.

Planning Factor	2018-19	2019-20	2020-21
Statutory COLA (DOF)	2.71%	2.57%	2.67%
LCFF COLA (school districts and charter schools)	3.70%		
LCFF Gap Funding Percentage (DOF)	100.00%		
LCFF Gap Funding (in millions)	\$3,556		

Planning Factor	2018-19	2019-20	2020-21
STRS Employer Statutory Rates (statute until 2020-21)	16.28%	18.13%	19.10%
PERS Employer Projected Rates (September 2018)	18.062%	20.7%	23.4%
Lottery – Unrestricted per ADA (did not change)	\$151.00	\$151.00	\$151.00
Lottery – Prop. 20 per ADA (did not change)	\$53.00	\$53.00	\$53.00
Mandated Cost per ADA for One-Time	\$184.00		
Mandated Block Grant for Districts – K-8 per ADA	\$31.16	\$31.96	\$32.81
Mandated Block Grant for Districts – 9-12 per ADA	\$59.83	\$61.37	\$63.01
Mandated Block Grant for Charters – K-8 per ADA	\$16.33	\$16.75	\$17.20
Mandated Block Grant for Charters – 9-12 per ADA	\$45.23	\$46.39	\$47.63
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$29.90	\$29.90	\$29.90
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$48.28	\$48.28	\$48.28
General Child Care (CCTR) Daily Reimbursement Rate	\$47.98	\$47.98	\$47.98
Routine Restricted Maintenance Account All LEAs that received ANY School Facility Program funding are required to deposit 3% into their Routine Restricted Maintenance Account in the year in which the LCFF is fully implemented, which is 2019-20. If district received Prop. 51 funds in 2017-18 or 2018-19, the minimum 3% RRMA contribution is required in 2018-19.	Greater of: Lesser of 3% or 2014-15 amount or 2%	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures

Reserves/Reserve Cap

County offices continue to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. In determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:

- State and federal economic forecasts and volatility.
- Unknown impacts of federal tax reform on state revenue.
- Forecasted revenue changes versus projected expenditure increases in budget and multiyear projection years.
- Ending balance impact of various district enrollment scenarios.
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand.
- Savings for future one-time planned expenditures.
- Protection against unanticipated/unbudgeted expenditures.
- Credit ratings and long-term borrowing costs.

Prudent reserves afford districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption to student programs and employees.

The district reserve cap is not activated in 2018-19 and is not expected to be activated in 2019-20. SB 751 modified Education Code 42127.01 (the district reserve cap), and these changes became effective January 1, 2018. The Public School System Stabilization Account (PSSSA) must now contain a balance of 3% or greater of the Prop. 98 amount in that year to trigger the reserve cap in the following year. Reserves would be capped at 10% (including designated and undesignated reserves Fund 01 and Fund 17) as long as the amount in the PSSSA remained at 3% or greater of the Prop. 98 amount in each preceding year. Basic aid and small school districts (those with fewer than 2,501 ADA) are exempted from the reserve cap. The four conditions that must be met to enable a transfer to the PSSSA are:

1. Prop. 98 is funded based on Test 1.
2. Prop. 98 maintenance factor is fully repaid.
3. Prop. 98 is sufficient for enrollment growth and statutory COLA.
4. At least 8% of state general fund revenues come from capital gains.

The likelihood of the reserve cap being activated in future years remains low but if this does come to pass, districts have the option to request a waiver from the county superintendent of schools for up to two consecutive years in a three-year period. Districts are advised to manage and maintain prudent reserves without consideration of the reserve cap language included in Education Code 42127.01.

Negotiations

Although the adopted budget included one-time discretionary funds (\$184/student) and a 2018-19 LCFF augmentation of 0.99%, there is little expectation of any new dollars until the fiscal year 2019-20 state budget is adopted. In the meantime, these considerations are key:

- Full funding of the LCFF may provide a slight increase in funding in the budget year; however, estimates of future year increases are limited to COLA alone – or less than 3% per year.
- Full funding of the LCFF also requires districts to maintain a 24:1 class size ratio for kindergarten through grade 3 unless a collectively bargained alternative exists.
- Full funding of the LCFF also means that supplemental and concentration grants are fully funded, which may require an increase in expenditures for districts that were gradually increasing their grant amount by the annual gap factor.

Despite flattening revenues, escalating fixed expenditures are difficult to manage and, accordingly, may ultimately threaten fiscal solvency for many districts:

- It is unlikely that the annual COLA on the LCFF will be sufficient to fund the annual cost increases associated with step and column and the escalating employer retirement system costs at most districts. For these districts, any additional ongoing increases to the salary schedule are highly problematic in maintaining a balanced budget.
- Many districts adopted a practice of multiyear agreements during the implementation phase of the LCFF. However, continuing this practice, now that revenue growth will slow, could lead to a rapid deterioration of fiscal solvency, and is therefore, strongly discouraged.

Many other risk factors on the horizon affect the negotiating environment and the affordability of collective bargaining agreements:

- The impact to health care costs resulting from the elimination of the individual mandate under the Affordable Care Act.
- Ongoing increases in the state minimum wage; start negotiations with your classified association regarding minimum wage increases if you have not already done so.
- The increasing risk of an economic downturn as the expansion cycle exceeds most previous cycles.

Regardless of the economic environment, districts always must be prepared to respond to employee requests for staff compensation and benefit increases. Nonetheless, fiscal solvency is paramount in negotiations and, if it is to be sustained, demands reasonable and accurate revenue and expenditure projections. Maintaining fiscal solvency while maximizing services to students with available financial resources will be a continuing challenge. It is inevitable that cost reductions will be required for many districts in the budget year and/or the out years of the multiyear financial projection period.

Local Control and Accountability Plan (LCAP)

In developing and adopting their 2018-19 first interim reports, LEAs should: 1) review progress to date on implementation of planned actions and services in their adopted LCAPs, 2) begin gathering and reporting any preliminary data available for the next annual update, and 3) transparently assess any budgetary changes in the first interim report that might impact the LEA's ability to implement the LCAP going forward. In addition, LEAs should review local data and CALPADS submissions to anticipate possible areas of concern regarding budget priorities that may surface when the 2018 California School Dashboard is released in December 2018.

To prepare for the development of 2019-20 LCAPs, LEAs should review the current LCAP to see if amendments will need to be made to align with the federal addendum that will be required with next year's LCAP. The addendum requires the LEA to answer strategy and alignment questions for each of the federal programs they will be operating per the following instructions:

Strategy: Explain the LEA's strategy for using federal funds to supplement and enhance local priorities or initiatives funded with state funds, as reflected in the LEA's LCAP. This shall include describing the rationale/evidence for the selected use(s) of federal funds within the context of the LEA's broader strategy reflected in the LCAP.

Alignment: Describe the efforts that the LEA will take to align use of federal funds with activities funded by state and local funds and, as applicable, across different federal grant programs.

LEAs need to be aware that further changes to the LCAP template are coming. The 2018-19 Budget Act (AB 1808) added Education Code 52064.1, which calls for the creation of a "local control funding formula budget overview for parents" that will be "attached as a cover" to the front of adopted LCAPs for 2019-20. The template for this overview shall be developed by CDE by December 31, 2018 (subject to approval by the executive director of the State Board of Education). Some of the information called for in the budget overview duplicates budget information in the LCAP Plan Summary section. Consequently, CDE anticipates taking minor revisions to the LCAP Template to the SBE for approval in January to remove redundant information in the Plan Summary.

Budget cleanup bill AB 1840, signed by the Governor in September, calls for further significant changes to the LCAP, including new expenditure summary tables. However, the actual revisions to the template are to be adopted by the SBE by January 31, 2020 and are not expected to be effective until the 2020-21 – 2022-23 LCAP cycle commencing with the 2020-21 school year.

The stated intent of the LCAP template revisions called for in AB 1808 and AB 1840 is to make the information easier for constituents – especially parents – to understand, and to improve fiscal transparency. In addition, legislative language appears to highlight the desire to see LCAPs used as a comprehensive planning tool, and not just as a plan for supplemental and concentration grant funds.

One-Time Discretionary Funding

The enacted 2018-19 budget provides \$1.1 billion (estimated \$184 per ADA) in one-time Prop. 98 discretionary funding for school districts, charter schools and COEs. These one-time discretionary dollars are less than the amount included in the May Revision due to the increased funding of other education priorities such as the LCFF and Career Technical Education.

- As in prior years, these funds will offset outstanding local mandate claims owed to LEAs.
- Funds may be used for any one-time purpose determined by the LEA’s governing board. The legislative intent was to prioritize the use of these funds for professional development, teacher induction, instructional materials, and technology infrastructure.
- Notification of allocation is anticipated by January 31, 2019.
- Funds will be allocated to LEAs based on 2017-18 P-2 ADA and will be released in January and June 2019.
- However, there is a provision to reduce a school district’s one-time funds to repay any disallowed claims under the School-Based Medi-Cal Administrative Activities program or under the Medi-Cal Billing Option program. School districts that owe for disallowed claims will see a reduction in both the January and June disbursement of one-time discretionary funds. School districts should contact their local educational consortium or local governmental agency if they are unsure of the amount they were overpaid.

Low-Performing Students Block Grant

The budget includes a one-time block grant to help address the achievement gap for all students. CDE currently estimates the funding at \$1,976 per eligible pupil. The funding will be distributed on a per-pupil basis to school districts, charter schools and COEs for pupils that are identified as low-performing on the latest available state English language arts or mathematics assessments (2016-17 data) and who are neither identified for special education services nor identified as low-income, English learner or foster youth. “Low-performing” is defined as not meeting academic achievement standards on the most recently available (2016-17) results of the CAASPP test in any of the following ways:

1. Does not meet achievement standard, “level 1,” in both English language arts and mathematics.
2. Does not meet achievement standard, “level 1,” in either English language arts or mathematics, and nearly meets the achievement standard, “level 2,” in the other subject.
3. Does not meet achievement standard, “level 1,” in either English language arts or mathematics, and does not have a valid score for the other subject.

All measures of a pupil’s eligibility – low-performing, eligible for special education services, and identification as low-income, English learner or foster youth – should be for the same fiscal year.

To determine eligibility, districts will, therefore, subtract low-income, EL, foster youth and special education students from their low-performing population, and the remainder is the count that is eligible for this block grant. CDE will determine the eligible pupil count and automatically apportion the block grant, currently estimated at \$1,976 per eligible pupil. However, there are conditions of receipt as noted below.

These block grant funds may be expended through 2020-21 and shall be used for evidence-based services that directly support pupil academic achievement, including, but not limited to, professional development activities for certificated staff, instructional materials, or additional supports for pupils.

As a condition for receiving grant funds, the LEA shall develop a plan describing how the funds will increase or improve evidence-based services for the identified pupils to accelerate increases in academic achievement, and how the effectiveness of the services will be measured. The plan shall include information regarding how the services align with and are described in the LEA's LCAP. Finally, the plan shall be discussed and adopted at a regularly scheduled board meeting of the LEA's governing body. The LEA must report to the Superintendent of Public Instruction regarding the adopted plan on or before March 1, 2019. The proposed code does not identify a specific plan template or application process. We anticipate these details will be forthcoming from CDE as the process to administer the block grant is developed.

Grant recipients must also report to the SPI on or before November 1, 2021 regarding the implementation of the plan including strategies used and whether the plan increased the academic performance of the target pupils.

More information regarding the block grant may be found here:

<https://www.cde.ca.gov/fg/aa/ca/lpsbg.asp>

Early Childhood Education

Child Care and State Preschool

The enacted state budget includes:

- A 2.71% COLA for both Prop. 98 and non-Prop. 98 direct service programs.
- A further 2.795% Standard Reimbursement Rate increase.
- Permanent extension of the Regional Market Reimbursement Rate hold harmless.
- Full year implementation of 2017 Budget Act investments including the final round of the increased 2,959 full-day State Preschool slots, to begin April 1, 2019.
- Increases in CalWORKs Stage 2 and Stage 3 childcare funding to reflect increases in the number of CalWORKs child care cases and cost of care.
- Creation of the one-time \$167 million Inclusive Early Education Expansion Program.
- Funding for 2,100 ongoing additional Alternative Payment childcare slots (\$19 million non-Prop. 98), and 11,307 temporary additional AP slots through June 30, 2022 (\$409.2 million limited-term federal funds).
- Increases to the adjustment factors for infants and toddlers served in a child day care center or a family childcare home. Adjustment factors for children with special needs

were also increased (\$40.2 million non-Prop. 98, increasing to \$80.3 million in future years).

- The creation of a new county office Inclusive Early Care Pilot Program (\$10 million one-time).
- \$5 million one-time for licensed child care teacher professional development.
- \$5 million one-time for the California Child Care Initiative Program.
- \$6 million for other one-time quality activities, with priority given to activities that support state compliance with federal consumer education requirements.

In addition, the budget trailer bill (AB 1808) reaffirms the proposal in the 2017-18 budget to allow licensing flexibility for State Preschool programs operated by an LEA. The bill requires the CDE to adopt regulations for California State Preschool programs under Title 5, on or before July 1, 2019, related to outdoor shade, drinking water, restrooms, supervision of children, and maintenance of indoor and outdoor space. In addition, the Uniform Complaint Procedures section of the bill adds related provisions establishing a process for complaints related to the preschool health and safety requirements.

Special Education

The enacted state budget provides a 2.71% COLA estimated at \$14.24 per ADA. This brings the AB 602 estimated statewide target rate to \$539.68 per ADA after removing the 2017-18 program specialist and regionalized services funding from the calculation.

Local Solutions Grant Program

The 2018-19 state budget includes funding to support the recruitment, preparation, and support of new special education teachers. A total of \$50 million is available for competitive grants to LEAs. Grants of up to \$20,000 per teacher participant that the identified solution proposes to support will be provided and these, along with required matching contributions, may be used for local efforts to recruit, develop, and retain special education teachers including but not limited to teacher service scholarships, student debt payment, living stipends for newly credentialed teachers who earned an education specialist credential, recruitment of former special education or other teachers who may be interested in working as special education teachers, signing bonuses for newly credentialed teachers who earn an education specialist credential, service awards, mentors for existing teachers, professional learning communities, teacher career pathways or other solutions that address a local need for special education teachers. Proposals must be received by the Commission by 5 p.m. PDT on October 30, 2018. See the Commission on Teacher Credentialing website (<https://www.ctc.ca.gov/educator-prep/grant-funded-programs>) for detailed program information.

Inclusive Early Education Expansion Program

For the 2018-19 fiscal year, \$167,242,000 is appropriated for allocation to LEAs for the Inclusive Early Education Expansion Program. Grants shall be awarded on a competitive basis and may be used for one-time infrastructure costs only, including, but not limited to, adaptive and universal design facility renovations, adaptive equipment, and professional development. Funds shall not be used for ongoing expenditures and shall be available for encumbrance until June 30, 2023. Grant applications must

include increasing access to subsidized inclusive early care and education programs for children up to five years of age, including those defined as “children with exceptional needs” pursuant to Section 8208, in low-income and high-need communities. Proposals shall quantify the number of additional subsidized children proposed to be served, including children with exceptional needs. A plan to fiscally sustain subsidized spaces or programs created by grant funds beyond the grant period is required. Subsidies may be funded with private, local, state, or federal funds and shall demonstrate a reasonable expectation of sustainability. The identification of local resources to contribute 33% of the total award amount is required and local resources may include in-kind contributions. Proposals must include resources necessary to support lead agency professional development to allow staff to develop the knowledge and skills required to implement effective inclusive practices and fiscal sustainability and must also include a description of the special education expertise to be utilized to ensure the funds are used in a high-quality, inclusive manner.

Local Plan

Districts and county offices are now required to post on their websites any special education local plan, annual budget plan and annual services plan that was approved or updated (revised) by their governing board. County offices are also required to post district special education local plans or links to the district local plans on the COE website. A copy of the special education local plan, including policies and procedures and the annual budget and service plans, shall be on file at the SELPA office and at the office of each participating LEA and shall be accessible to any interested party.

On or before July 1, 2019, CDE will develop local plan templates that shall be used by SELPAs, districts, and county superintendents of schools. Commencing July 1, 2020, each local plan shall include an annual assurances support plan. The purpose of the annual assurances support plan is to demonstrate how the SELPA and its participating agencies are coordinating to ensure effective outcomes for pupils with disabilities. The department shall develop a template for the annual assurances support plan by March 31, 2019.

LCAP

School districts must consult with SELPA administrators to determine that specific actions for individuals with exceptional needs are included in the LCAP or annual update to the LCAP, and are consistent with strategies included in the annual assurances support plan (when available) for the education of individuals with exceptional needs.

Career Technical Education

The 2015 Budget Act established the Career Technical Education (CTE) Incentive Grant Program to incentivize LEAs to establish and maintain CTE programs during the phase in of the LCFF. The program provided \$400 million, \$300 million, and \$200 million Prop. 98 General Fund in 2015-16, 2016-17, and 2017-18, respectively. Funds provided through this initial three-year investment must be fully spent by June 30, 2019. The state will not allow carryover after this date.

The 2018 Budget Act reflects a compromise among several CTE proposals discussed in the Legislature during the budget process. The Budget Act contains \$164 million in ongoing funding (including \$14 million for technical assistance and administrative costs) for the K-12 Strong Workforce Program and \$150 million in ongoing funding for the CTE Incentive Grant, administered by the CDE.

The budget trailer bill (AB 1808) maintained the following adjustments and clarifications to the K-12 Strong Workforce Program Proposal made in May:

- Allocates funding through the Community Colleges Chancellor's Office to existing regional consortia based on these factors in each region: the unemployment rate (33%), the region's total average daily attendance for students in grades 7 to 12 (33%), and the proportion of projected job openings (34%).
- Specifies that grant decisions for the K-12 component are made exclusively by the K-12 Selection Committee specified in the trailer bill language.
- Expands and clarifies technical assistance roles within the program.
- Provides resources to consortia for administering the regional grant process, including resources to support the K-12 Selection Committee duties.

The proposed schedule for the K-12 Strong Workforce Program is as follows:

Application form for project submissions available to LEAs – January 7, 2019

- K-12 Selection Committees in place – January 7, 2019.
- Project submission deadlines – March 15, 2019.
- Training for K-12 Selection Committees on project submission rubric. January 7-March 15.
- Allocation Notification – April 30, 2019.
- NOVA training for LEAs receiving allocations – April 30-June 15, 2019.
- Allocations released to funded projects – mid-June.

The proposed schedule for the Career Technical Education Incentive Grant (CTEIG):

- November 2018: California Workforce Pathways Joint Advisory Committee to review and make recommendations regarding the metrics per E.C. 53071(c).
- December 2018: Mid-December – CTEIG application to be released to field.
- January 2019: January 25 – CTEIG application is due to CDE.
- March 2019: SBE Board Item – Will publicize a review of allocation formula, specific funding amounts, purposes for which grant funds may be used, allowable and non-allowable expenditures, and the number of grants to be awarded.
- 2019 May: LEAs to receive grant award notifications.
- 2019 June: Mid-June will be 1st release of funds to the field.

Both grant programs are competitive and require a funding match. The K-12 component of the Strong Workforce Program requires either a one-to-one or a two-to-one match depending on the structure of each recipient's program. The CTEIG requires a two-to-one match.

The Community Colleges Chancellor's Office will host a series of regional consortium engagement meetings around the K-12 Strong Workforce Program from October 31, 2018-November 14, 2018. More information can be found on the California Community Colleges Doing What Matters website, under the Strong Workforce tab: <http://doingwhatmatters.cccco.edu/StrongWorkforce.aspx>

Other Grants

LEAs have many new and targeted restricted funding opportunities as part of the 2018-19 state budget. LEAs should update the first interim report with the anticipated estimates of receiving any of these restricted funds. However, since several of these funding opportunities are not entitlements and are connected to a competitive grant process or have terms and conditions to which an LEA must adhere to receive the funding, it is important to determine if the district will be eligible for the funds before including the amounts in the budget.

Following is a brief list of the funding opportunities:

Special Education Local Plan Area (SELPA) – Assistance for LEAs on Special Education Outcomes

\$10 million in ongoing Prop. 98 funding to incorporate SELPAs into the state system of support through the establishment of special education resource leads (SELPA leads) who will work with COEs to improve pupil outcomes. There will be two types of leads: SELPA systems improvement leads and SELPA content leads. The competitive application process is under way for the SELPA systems improvement leads, with applications due October 26, 2018. A separate application for SELPA content leads will be available in mid-November 2018.

Classified School Employees Professional Development Block Grant Program

\$50 million in one-time Prop. 98 funding for the Classified School Employee Professional Development Block Grant Program. This program will provide \$45 million to LEAs with a one-time grant based on the number of full-time equivalent classified school employees employed by the LEA as reported in the California Basic Educational Data System in the immediately preceding fiscal year. First priority for the funds is for the implementation of school safety plans, and the funding may be expended for any purpose described in EC Section 45391. The CDE will be required to apportion these funds to school districts, county offices of education, and charter schools as block grant funds. CDE currently estimates \$177 per FTE. The remaining \$5 million is provided to the California Community Colleges Chancellor's Office.

Classified School Employees Summer Assistance Program

\$50 million in one-time Prop. 98 funding is provided for this program. Under the provisions of the program LEAs will have the ability to elect to participate. If LEAs decide to participate, the following requirements apply:

1. An LEA must notify classified employees by January 1, 2019, that it has elected to participate in the program for the 2019-20 school year.
2. Once an LEA provides notification to classified employees of its intent to participate, the LEA is prohibited from reversing its decision to participate in the program for the 2019-20 school year.
3. To be eligible to participate, a classified employee must be employed for less than 12 months per fiscal year and must have been employed for at least one year at the time the classified employee elects to participate.
4. Eligible classified employees that elect to participate in the program must notify their employer in writing on a CDE-developed form by March 1, 2019. Employees must specify the amount to be withheld from their monthly paycheck during the 2019-20 school year and whether they want to have the amounts withheld paid out during the summer recess period in one or two payments. Participating classified employees may elect to have up to 10% of their monthly pay withheld during the school year.
5. A classified employee whose regular annual pay is more than two times the full-time pay of a classified employee paid at the state minimum wage is NOT eligible to participate.
6. LEAs that elect to participate in the program must notify the CDE by April 1, 2019 and provide the number of classified employees that have elected to participate and the total estimated amount to be withheld from their paychecks for the 2019-20 school year.
7. The CDE must notify participating LEAs by May 1, 2019, of the estimated amount of state match funding that a participating classified employee can expect to receive as a result of participating in the program. If the funding provided is insufficient to provide \$1 for each \$1 that has been withheld from participating classified employee monthly paychecks, the CDE must notify LEAs of the expected prorated amount of state match funds that a participating classified employee can expect to receive.
8. LEAs must notify participating classified employees by June 1, 2019, of the amount of estimated state match funds that a participating classified employee can expect to receive. After receiving that notification, a classified employee may withdraw his or her election to participate in the program or reduce the amount to be withheld from his or her paycheck by notifying his or her employing LEA within 30 days after the start of the school year.
9. The LEA must deposit the amounts withheld from participating classified employees' monthly paychecks in a separate account (a unique account string satisfies this requirement).
10. A classified employee that separates from employment with an LEA during the 2019-20 school year may request from the LEA any pay withheld from his or her paycheck. However, the classified employee will not be entitled to receive any state match funds provided pursuant to this section.

11. Participating LEAs must request payment from the CDE on or before July 31, 2020, and the CDE must apportion funds within 30 days of receiving a request for payment by the participating LEA.
12. The CDE shall apportion funds to participating LEAs to provide a participating classified employee up to \$1 for each \$1 that he or she has elected to have withheld from monthly paychecks. During the summer recess period, the LEA would be required to pay the participating classified employee from the program fund the amounts withheld in accordance with the classified employee's choices, plus the amount apportioned by the CDE that is attributable to the amount withheld from that classified employee's paychecks during the school year.
13. The state match funding shall not be considered compensation for the purposes of determining retirement benefits for PERS or STRS.

Teacher Residency Grants

The 2018-19 state budget includes funding to support the development and implementation of teacher residency programs. A total of \$75 million is provided for competitive grants for LEAs, with \$50 million allocated for the preparation of special education residents and \$25 million allocated for the preparation of STEM and/or bilingual residents. The grants can be up to \$20,000 per teacher and require a matching local contribution, which can include an in-kind match of mentor teacher personnel costs or other personnel costs related to the Teacher Residency Grant Program, provided by the grant recipient.

A teacher residency program is a partnership between an LEA and an institution of higher education with a commission-approved preliminary teacher preparation program in which a prospective teacher teaches at least one-half time alongside a teacher of record, who is designated as the experienced mentor teacher, for at least one full school year while engaging in initial preparation coursework. Eligible applicants for funding opportunities through the grant program are school districts, COEs, charter schools, regional occupational centers or programs operated by a joint powers authority, and nonpublic, nonsectarian schools as defined in Section 56034 of the Education Code.

The Commission on Teacher Credentialing (CTC) will release three separate Requests for Proposals (RFPs) for Teacher Residency grants in 2018-19. In the event of insufficient demand for the funds available, there may be additional opportunities to apply for residency funds in subsequent years. The RFP due date for round one has passed and grant recipients have been announced. See the CTC website (<https://www.ctc.ca.gov/educator-prep/grant-funded-programs>) for round one grant recipient information and important dates and details regarding round 2 and 3 grant opportunities.

Other Teacher Residency Programs

\$25 million is provided to the CTC for the 2018-19 fiscal year to establish the Teacher Residency Grant Program to provide one-time competitive grants to develop new or expand existing teacher residency programs that recruit and support the preparation of bilingual education, science, technology, engineering, or mathematics teachers. There are similar program requirements as above, with a focus on bilingual education, science, technology, engineering, or mathematics teachers, as applicable.

ASES: Kids Code Grant Program

\$15 million for CDE to provide one-time grant funds to eligible after school education and safety programs that focus on computer coding as part of their curriculum. The funding will be available for the 2018-19, 2019-20 and 2020-21 fiscal years.

Fire-Related Property Tax Backfill

\$12.3 million is provided to backfill special education programs and basic aid districts for fire-related property tax revenue reductions to LEAs in areas impacted by the wildfires that began in northern California in October 2017 and in southern California in December 2017.

Summary

The Common Message is devised to assist LEAs in developing budgets and interim reports. How this information affects each LEA is unique. With this in mind, LEAs should evaluate their individual educational and financial risks.