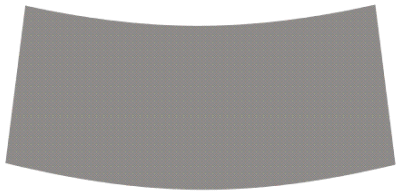


Oceanside Unified School District
Oceanside, California

2018-19
First Interim Financial Report



For Board Approval
December 11, 2018

Item 10.A



SECTION 1

FIRST INTERIM OVERVIEW

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2018

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.

X 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: Dawn Campbell

Telephone: 760-966-4075

Title: Director of Fiscal Services

E-mail: dawn.campbell@oside.us

Criteria and Standards Review Summary

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

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

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

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

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

Oceanside Unified School District

2018-19 1st Interim

Multi Year Projection

Summary

	FY 2018-19 Estimated	FY 2019-20 Estimated	FY 2020-21 Estimated
Revenue			
Revenue Limit Sources	170,374,001	171,244,062	171,857,561
Federal Revenue	19,372,897	16,824,852	16,824,852
State Revenue	19,730,233	14,838,657	14,838,657
<u>Local Revenue</u>	<u>12,006,593</u>	<u>11,733,241</u>	<u>11,850,527</u>
Total Revenue	221,483,724	214,640,812	215,371,597
Expenditures			
Certificated Salaries	90,600,074	91,500,074	92,400,074
Classified Salaries	32,830,131	33,046,386	33,295,359
Employee Benefits	64,071,952	67,915,221	71,837,367
Books & Supplies	7,435,303	7,071,623	7,071,623
Services, Other Oper Exp	25,048,671	23,298,164	23,959,603
Capital Outlay	2,237,455	406,593	406,593
Other Outgo	1,557,173	1,557,173	1,557,173
<u>Direct Suprt/Indirect Costs</u>	<u>(320,618)</u>	<u>(482,079)</u>	<u>(482,079)</u>
Total Expenditures	223,460,141	224,313,155	230,045,713
Excess (Deficiency) of Revenue over Expenditures	(1,976,417)	(9,672,343)	(14,674,116)
Other Financing Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Sources/Uses	-	-	-
Flexibility Transfers	-	-	-
<u>Contributions In/(Out)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing	-	-	-
Net Change in Fund Balance	(1,976,417)	(9,672,343)	(14,674,116)
Beginning Fund Balance	28,605,485	26,629,068	16,956,724
Ending Fund Balance	26,629,068	16,956,724	2,282,608
Components of Fund Balance			
Nonspendable	348,411	350,233	350,233
Restricted	2,953,169	2,084,450	1,465,181
Committed	500,000	512,500	525,000
Assigned	11,654,481	2,793,884	-
Reserve for Economic Uncertainties	11,173,007	5.00% 11,215,658	5.00% 11,502,286
Add'l Expenditure Reductions to Maintain Reserve	0	0	11,560,091

Oceanside Unified School District

2018-19 1st Interim

Multi Year Projection

Unrestricted Funds

	FY 2018-19 Estimated	FY 2019-20 Estimated	FY 2020-21 Estimated
Revenue			
Revenue Limit Sources	169,454,841	170,324,902	170,938,401
Federal Revenue	6,809,663	5,205,356	5,205,356
State Revenue	6,361,788	3,226,191	3,226,191
<u>Local Revenue</u>	<u>1,923,980</u>	<u>1,923,980</u>	<u>1,923,980</u>
Total Revenue	184,550,272	180,680,429	181,293,928
Expenditures			
Certificated Salaries	71,184,117	71,877,117	72,570,117
Classified Salaries	23,250,942	23,382,794	23,545,965
Employee Benefits	42,599,861	46,364,154	49,956,956
Books & Supplies	2,611,462	2,247,782	2,247,782
Services, Other Oper Exp	12,571,258	12,855,142	13,516,581
Capital Outlay	14,129	-	-
Other Outgo	-	-	-
<u>Direct Suprt/Indirect Costs</u>	<u>(1,101,265)</u>	<u>(1,101,265)</u>	<u>(1,101,265)</u>
Total Expenditures	151,130,504	155,625,724	160,736,136
Excess (Deficiency) of Revenue over Expenditures	33,419,768	25,054,705	20,557,792
Other Financing Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Sources/Uses	-	-	-
Flexibility Transfers	-	-	-
<u>Contributions In/(Out)</u>	<u>(32,947,242)</u>	<u>(33,858,329)</u>	<u>(34,612,639)</u>
Total Other Financing	(32,947,242)	(33,858,329)	(34,612,639)
Increase (Decrease) in Fund Balance	472,526	(8,803,624)	(14,054,847)
Beginning Fund Balance	23,203,373	23,675,899	14,872,275
Ending Fund Balance	23,675,899	14,872,275	817,428
Components of Fund Balance			
Nonspendable	348,411	350,233	350,233
Restricted	-	-	-
Committed	500,000	512,500	525,000
Assigned	11,654,481	2,793,884	
Reserve for Economic Uncertainties	11,173,007	11,215,658	11,502,286
Additional Expenditure Reductions to Maintain Reserve	0	0	11,560,091

Oceanside Unified School District

2018-19 1st Interim

Multi Year Projection

Restricted Funds

	FY 2018-19 Estimated	FY 2019-20 Estimated	FY 2020-21 Estimated
Revenue			
Revenue Limit Sources	919,160	919,160	919,160
Federal Revenue	12,563,234	11,619,496	11,619,496
State Revenue	13,368,445	11,612,466	11,612,466
<u>Local Revenue</u>	<u>10,082,613</u>	<u>9,809,261</u>	<u>9,926,547</u>
Total Revenue	36,933,452	33,960,383	34,077,669
Expenditures			
Certificated Salaries	19,415,957	19,622,957	19,829,957
Classified Salaries	9,579,189	9,663,592	9,749,394
Employee Benefits	21,472,091	21,551,067	21,880,411
Books & Supplies	4,823,841	4,823,841	4,823,841
Services, Other Oper Exp	12,477,413	10,443,022	10,443,022
Capital Outlay	2,223,326	406,593	406,593
Other Outgo	1,557,173	1,557,173	1,557,173
<u>Direct Suprt/Indirect Costs</u>	<u>780,647</u>	<u>619,186</u>	<u>619,186</u>
Total Expenditures	72,329,637	68,687,431	69,309,577
Excess (Deficiency) of Revenue over Expenditures	(35,396,185)	(34,727,048)	(35,231,908)
Other Financing Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Sources/Uses	-	-	-
Flexibility Transfers	-	-	-
<u>Contributions In/(Out)</u>	<u>32,947,242</u>	<u>33,858,329</u>	<u>34,612,639</u>
Total Other Financing	32,947,242	33,858,329	34,612,639
Increase (Decrease) in Fund Balance	(2,448,943)	(868,719)	(619,269)
Beginning Fund Balance	5,402,112	2,953,169	2,084,450
Ending Fund Balance	2,953,169	2,084,450	1,465,181
Revised Fund Balance	2,953,169	2,084,450	1,465,181
Components of Fund Balance			
Nonspendable	-	-	-
Restricted	2,953,169	2,084,450	1,465,181
Committed	-	-	-
Assigned	-	-	-
Reserve for Economic Uncertainties	-	-	-

Oceanside Unified School District

2018-19 1st Interim

Multi Year Projection Assumptions

Revenue

LCFF:

FY 2018-19	3.70% COLA; 100% DOF Gap funding of LCFF; \$ 9,970 LCFF entitlement per ADA CBEDS enrollment 17,684 - decline (407); ADA 94%
FY 2019-20	2.57% COLA; 100% DOF Gap funding of LCFF; \$10,256 LCFF entitlement per ADA Projected enrollment 17,223 - decline (425); ADA 94%
FY 2020-21	2.67% COLA; 100% DOF Gap funding of LCFF; \$10,538 LCFF Entitlement per ADA Projected enrollment 16,798 - decline (425); ADA 94%

Federal Revenue:

FY 2018-19	Reduce for 1X Impact Aid for 1X payments
FY 2019-20	Reduce for 1X Impact Aid for 1X payments
FY 2020-21	Reduce for 1X Impact Aid for 1X payments

State Revenue:

FY 2018-19	Reduce for 1X State Discretionary funding; all else remains constant (flat funding)
FY 2019-20	Reduce for 1X State Discretionary funding; all else remains constant (flat funding)

Local Revenue:

FY 2018-19	3.00% COLA for Special Education; reduced ROP funding; all other remains constant
FY 2019-20	2.57% COLA for Special Education; reduced ROP funding; all other remains constant
FY 2019-20	2.67% COLA for Special Education; reduced ROP funding; all other remains constant

Expenditures

Expenses reduced for one time costs from prior year
Increase to 3% Contribution in 2018-19 ongoing - RRMA Routine Restricted Maintenance Account

Expense increased annually as follows:

Net step and column costs incorporating retiree and turnover savings

State retirement increases:

CALSTRS: 1.85% in 2018-19; additional 1.85% in 2019-20; additional .97% in 2020-21

CALPERS: 2.531% in 2018-19; additional 2.638% in 2019-20; additional 2.70% in 2020-21

Pension costs increase \$2.5 million per year

4.5% increase in medical premiums

\$350K increase for utilities

23% increase for property and liability insurance

Maintain on-going spending reductions

Grants Ending June 30, 2019

Resource 6230XXX- CA Clean Energy Prop 39

New Grants - 2018-19

Resource 7085100 - LCSSP Learning Communities (Prop 47) - 2018-19 through 2020-21

2018-19 \$586,666

2019-20 \$586,667

2020-21 \$586,667

Resource 4127000 - Title IV, Part A, Student Support and Academic Enrichment Grant

2018-19 \$276,785

Resource 7311000 - Classified School Employee Professional Development Block Grant

2018-19 \$127,093

Resource 7510000 - Low-Performing Students Block Grant

2018-19 \$934,659

Resource 9013100 - GEAR UP Middle Schools

2018-19 \$400,000

Resource 9067000 - 21st Century Community Learning Centers ASSETS

2018-19 \$166,750

OCEANSIDE UNIFIED SCHOOL DISTRICT
CASH FLOW ANALYSIS 2018-19
GENERAL FUND PROJECTIONS
October 31, 2018

			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
BEGINNING CASH BALANCE			31,278,538	25,581,266	17,071,484	13,632,555	9,023,108	1,589,879
			ACTUALS					
INCOME								
REVENUE LIMIT	8011-8099		5,022,302	5,100,376	14,226,459	10,146,155	7,850,601	31,460,270
FEDERAL	8100-8299		90,443	(1,565,076)	77,779	671,236	1,299,263	3,255,984
STATE	8300-8599		0	(1,426,439)	0	1,166,670	734,849	2,187,766
LOCAL	8600-8699		(162,766)	272,655	216,425	755,911	573,149	94,164
TRANSFERS IN	8710-8799		292,682	316,274	703,562	738,831	665,671	664,164
TRANSFERS/OTHER SOURCES	8910-8999		659,227	850,813	400,446	456,355	0	0
SUB-TOTAL			5,901,888	3,548,603	15,624,671	13,935,158	11,123,533	37,662,348
CASH IN BANK	9140		102,330	0	0	0	0	0
ACCOUNTS RECEIVABLE	9201-9204		3,024,780	4,322,998	194,284	0	0	0
DUE FROM OTHER FUNDS	9311-9314		(11,935)	(77)	(79)	(56,773)	51,039	(454,544)
PREPAID EXPENSES	9330		0	0	0	57,257	0	0
PROCEEDS FROM TRANS	9641		0	0	0	0	0	0
TREASURY LOAN	9645		0	0	0	0	0	0
DEFERRED REVENUE	9650		0	(972,899)	(46,668)	0	0	0
SUB-TOTAL G/L REVENUE			3,115,175	3,350,022	147,537	484	51,039	(454,544)
TOTAL REVENUE			9,017,063	6,898,625	15,772,208	13,935,642	11,174,572	37,207,804
EXPENSES								
CERTIFICATED SALARIES	1000		1,008,851	7,944,743	8,014,379	8,007,792	8,056,551	8,507,921
CLASSIFIED SALARIES	2000		1,062,683	2,654,096	2,678,001	2,704,928	2,850,191	2,943,481
EMPLOYEE BENEFITS	3000		2,979,122	4,907,187	7,233,946	5,683,127	5,521,985	4,375,441
BOOKS & SUPPLIES	4000		494,442	398,214	397,789	566,502	457,016	336,575
SERVICES	5000		4,130,932	1,341,624	1,105,257	(555,343)	1,791,864	2,218,883
CAPITAL OUTLAY	6000		(32,652)	40,165	131,270	1,049,488	229,140	34,891
OTHER OUTGOING	7000		(72,405)	33,039	(33,791)	43,231	11,067	(25,760)
SUB-TOTAL			9,570,973	17,319,068	19,526,849	17,499,725	18,917,814	18,391,433
CURRENT LIABILITY PYMNTS	9502-9513		5,475,455	138,983	124,573	(100,527)	421,389	(14,271)
FEDERAL INTEREST	9590		0	748	0	(1,627)	201	0
DUE TO OTHER FUNDS	9611-9612		(39)	0	(25,741)	301	0	5,634
OTHER LIABILITIES-P/R HLDG	9910-9940		(602,710)	(1,825,297)	(478,337)	1,148,381	(505,067)	(492,185)
TOTAL EXPENSES			14,443,679	15,633,502	19,147,344	18,546,254	18,834,338	17,890,612
DEPOSIT IN TRANSIT	9120		276,995	(238,144)	82,553		(262,871)	(221,820)
REVOLVING CASH	9130		0	0	0	0	0	0
ADJUSTMENT TO STORES	9320		(6,339)	13,049	(18,761)	(1,164)	36,334	11,278
ADJUSTED EXPENSES			14,714,335	15,408,407	19,211,136	18,545,090	18,607,801	17,680,069
ENDING BALANCE			25,581,266	17,071,484	13,632,555	9,023,108	1,589,879	21,117,613

OCEANSIDE UNIFIED SCHOOL DISTRICT
CASH FLOW ANALYSIS 2018-19
GENERAL FUND PROJECTIONS
October 31, 2018

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
BEGINNING CASH BALANCE		21,117,613	25,461,198	17,628,457	17,114,408	22,707,367	20,415,658	31,278,538
BUDGET								
INCOME								
REVENUE LIMIT	8011-8099	19,339,123	8,787,739	15,495,257	22,024,813	14,131,631	16,789,275	170,374,001
FEDERAL	8100-8299	2,087,518	618,000	1,456,570	131,998	2,197,828	673,572	10,995,114
STATE	8300-8599	13,000	734,675	339,491	2,101,106	1,130,012	12,215,116	19,196,245
LOCAL	8600-8699	1,082,739	100,923	113,029	144,723	78,377	(141,920)	3,127,409
TRANSFERS IN	8710-8799	664,164	633,600	712,990	825,502	633,600	383,730	7,234,770
TRANSFERS/OTHER SOURCES	8910-8999	0	0	0	0	0	0	2,366,841
SUB-TOTAL		23,186,544	10,874,936	18,117,336	25,228,142	18,171,448	29,919,773	213,294,380
CASH IN BANK	9140	0	0	0	282,766	0	0	385,096
ACCOUNTS RECEIVABLE	9201-9204	0	0	0	0	0	0	7,542,062
DUE FROM OTHER FUNDS	9311-9314	407,253	(292,678)	35,972	313,968	0	(136,285)	(144,139)
PREPAID EXPENSES	9330	0	0	0	0	0	0	57,257
PROCEEDS FROM TRANS	9641	0	0	0	0	0	0	0
TREASURY LOAN	9645	0	0	0	0	0	0	0
DEFERRED REVENUE	9650	0	0	0	0	0	0	(1,019,567)
SUB-TOTAL G/L REVENUE		407,253	(292,678)	35,972	596,734	0	(136,285)	6,820,709
TOTAL REVENUE		23,593,797	10,582,258	18,153,309	25,824,876	18,171,448	29,783,489	220,115,089
EXPENSES								
CERTIFICATED SALARIES	1000	8,174,205	7,996,957	8,042,749	8,369,120	8,036,522	8,217,397	90,377,186
CLASSIFIED SALARIES	2000	2,764,144	2,777,529	2,751,585	3,163,137	2,815,597	3,027,200	32,192,572
EMPLOYEE BENEFITS	3000	5,097,647	5,997,309	5,447,507	6,342,779	5,349,117	5,363,521	64,298,687
BOOKS & SUPPLIES	4000	570,758	422,840	494,157	444,893	667,560	1,286,958	6,914,832
SERVICES	5000	1,495,717	1,696,723	2,149,404	2,199,230	2,262,764	3,611,632	23,448,688
CAPITAL OUTLAY	6000	39,792	63,456	79,550	258,663	119,174	176,512	2,189,450
OTHER OUTGOING	7000	(40,808)	130,877	149,815	(62,635)	92,983	907,001	1,132,613
SUB-TOTAL		18,101,456	19,085,691	19,114,767	20,715,187	19,343,716	22,590,221	220,554,027
CURRENT LIABILITY PYMNTS	9502-9513	(92,601)	4,313	(13,778)	34,858	140,907	4,690,460	10,809,762
FEDERAL INTEREST	9590	0	0	0	(533)	533	0	(678)
DUE TO OTHER FUNDS	9611-9612	485	34	(6,413)	6,450	(64)	(5,338)	(24,690)
OTHER LIABILITIES-P/R HLDG	9910-9940	1,046,041	(515,974)	(519,156)	(520,712)	902,676	17,572	(2,344,768)
TOTAL EXPENSES		19,055,380	18,574,064	18,575,420	20,235,250	20,387,769	27,292,915	228,616,526
DEPOSIT IN TRANSIT	9120	179,524	(143,006)	104,921	(30,656)	(61,338)	0	(313,841)
REVOLVING CASH	9130	0	0	0		160,000	0	160,000
ADJUSTMENT TO STORES	9320	15,307	(16,059)	(12,984)	27,323	(23,274)	(1,323)	23,387
ADJUSTED EXPENSES		19,250,212	18,414,999	18,667,358	20,231,917	20,463,157	27,291,591	228,486,072
ENDING BALANCE		25,461,198	17,628,457	17,114,408	22,707,367	20,415,658	22,907,555	22,907,555

SECTION 2

GENERAL FUND

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	168,078,932.00	168,078,932.00	34,495,291.21	170,374,001.00	2,295,069.00	1.4%
2) Federal Revenue		8100-8299	16,532,048.00	16,532,048.00	(168,457.41)	19,372,897.00	2,840,849.00	17.2%
3) Other State Revenue		8300-8599	20,628,699.00	20,628,699.00	(243,194.40)	19,730,233.00	(898,466.00)	-4.4%
4) Other Local Revenue		8600-8799	11,165,235.00	11,165,235.00	3,124,181.39	12,006,593.00	841,358.00	7.5%
5) TOTAL, REVENUES			216,404,914.00	216,404,914.00	37,207,820.79	221,483,724.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	89,625,557.00	89,625,557.00	24,975,764.81	90,600,074.00	(974,517.00)	-1.1%
2) Classified Salaries		2000-2999	33,475,149.00	33,475,149.00	9,099,707.46	32,830,131.00	645,018.00	1.9%
3) Employee Benefits		3000-3999	66,330,866.00	66,330,866.00	17,833,080.50	64,071,952.00	2,258,914.00	3.4%
4) Books and Supplies		4000-4999	5,482,083.00	5,482,083.00	1,856,708.82	7,435,303.00	(1,953,220.00)	-35.6%
5) Services and Other Operating Expenditures		5000-5999	20,950,879.00	20,950,879.00	6,022,470.59	25,048,671.00	(4,097,792.00)	-19.6%
6) Capital Outlay		6000-6999	1,117,233.00	1,117,233.00	1,188,271.40	2,237,455.00	(1,120,222.00)	-100.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,557,173.00	1,557,173.00	(38,558.27)	1,557,173.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(361,548.00)	(361,548.00)	(9,982.00)	(320,618.00)	(40,930.00)	11.3%
9) TOTAL, EXPENDITURES			218,177,392.00	218,177,392.00	60,927,463.31	223,460,141.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,772,478.00)	(1,772,478.00)	(23,719,642.52)	(1,976,417.00)		
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		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,772,478.00)	(1,772,478.00)	(23,719,642.52)	(1,976,417.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,605,485.28	28,605,485.28		28,605,485.28	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)			28,605,485.28	28,605,485.28		28,605,485.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,605,485.28	28,605,485.28		28,605,485.28		
2) Ending Balance, June 30 (E + F1e)			26,833,007.28	26,833,007.28		26,629,068.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	290,000.00	290,000.00		290,000.00		
Stores		9712	29,049.00	29,049.00		58,411.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,405,227.72	3,405,227.72		2,953,168.75		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	512,500.00	512,500.00		500,000.00		
Post Retirement Benefit Reserve	0000	9760	512,500.00					
Post Retirement Benefit Reserve	0000	9760		512,500.00				
Post Retirement Benefit Reserve	0000	9760				500,000.00		
d) Assigned								
Other Assignments		9780	4,582,941.00	4,582,941.00		11,654,481.00		
Facility and Field Maintenance	0000	9780	1,099,608.00					
Textbook Adoption	0000	9780	1,750,000.00					
Partial SERP Liability (2021-22 and 20	0000	9780	1,733,333.00					
Facility and Field Maintenance	0000	9780		1,099,608.00				
Textbook Adoption	0000	9780		1,750,000.00				
Partial SERP Liability (2021-22 and 20	0000	9780		1,733,333.00				
High School Turf (ECHS and OHS)	0000	9780				2,000,000.00		
High School Bleachers (ECHS)	0000	9780				894,481.00		
Textbook Adoption and Training	0000	9780				2,500,000.00		
SERP Liability (2021-22 and 2022-23)	0000	9780				5,200,000.00		
Digital Facility Use and Work Order Sy	0000	9780				60,000.00		
Potential Litigation	0000	9780				1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	18,013,289.56	18,013,289.56		11,173,007.56		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.03)		

Description	Resource Codes	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	91,849,015.00	91,849,015.00	26,088,450.00	92,958,736.00	1,109,721.00	1.2%
Education Protection Account State Aid - Current Year		8012	21,501,899.00	21,501,899.00	6,456,173.00	23,240,175.00	1,738,276.00	8.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	379,967.00	379,967.00	(0.75)	379,967.00	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	54,073,570.00	54,073,570.00	2,411,840.66	54,073,570.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,704,389.00	1,704,389.00	1,806,359.19	1,704,389.00	0.00	0.0%
Prior Years' Taxes		8043	(9,928.00)	(9,928.00)	9,130.36	(9,928.00)	0.00	0.0%
Supplemental Taxes		8044	2,423,125.00	2,423,125.00	508,673.43	2,423,125.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(497,864.00)	(497,864.00)	0.00	(497,864.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,390,359.00	3,390,359.00	0.00	3,390,359.00	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			174,814,532.00	174,814,532.00	37,280,625.89	177,662,529.00	2,847,997.00	1.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,620,807.00)	(7,620,807.00)	(2,785,334.68)	(8,207,688.00)	(586,881.00)	7.7%
Property Taxes Transfers		8097	885,207.00	885,207.00	0.00	919,160.00	33,953.00	3.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			168,078,932.00	168,078,932.00	34,495,291.21	170,374,001.00	2,295,069.00	1.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	5,205,356.00	5,205,356.00	955,885.15	5,285,425.00	80,069.00	1.5%
Special Education Entitlement		8181	3,510,092.00	3,510,092.00	(562,778.00)	3,510,092.00	0.00	0.0%
Special Education Discretionary Grants		8182	310,686.00	310,686.00	(284,298.00)	310,686.00	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	790,175.00	790,175.00	(139,890.63)	962,339.00	172,164.00	21.8%
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	3,908,031.00	3,908,031.00	(605,364.44)	5,391,159.00	1,483,128.00	38.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	541,904.00	541,904.00	0.00	541,612.00	(292.00)	-0.1%

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)
Title III, Part A, Immigrant Education Program	4201	8290	35,360.00	35,360.00	9,090.43	55,282.00	19,922.00	56.3%
Title III, Part A, English Learner Program	4203	8290	313,600.00	313,600.00	13,433.84	436,424.00	122,824.00	39.2%
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	276,785.00	276,785.00	New
Career and Technical Education	3500-3599	8290	123,735.00	123,735.00	(76,750.92)	137,072.00	13,337.00	10.8%
All Other Federal Revenue	All Other	8290	1,793,109.00	1,793,109.00	522,215.16	2,466,021.00	672,912.00	37.5%
TOTAL, FEDERAL REVENUE			16,532,048.00	16,532,048.00	(168,457.41)	19,372,897.00	2,840,849.00	17.2%
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	6,530,676.00	6,530,676.00	0.00	3,805,684.00	(2,724,992.00)	-41.7%
Lottery - Unrestricted and Instructional Materials		8560	3,305,364.00	3,305,364.00	136,525.07	3,441,889.00	136,525.00	4.1%
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	0.00	0.00	0.00	0.00	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	587,620.00	587,620.00	556,466.84	1,144,087.00	556,467.00	94.7%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	477.35	478.00	478.00	New
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,205,039.00	10,205,039.00	(936,663.66)	11,338,095.00	1,133,056.00	11.1%
TOTAL, OTHER STATE REVENUE			20,628,699.00	20,628,699.00	(243,194.40)	19,730,233.00	(898,466.00)	-4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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	200.00	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	300,000.00	300,000.00	(21,507.64)	225,000.00	(75,000.00)	-25.0%
Interest		8660	200,000.00	200,000.00	36,199.29	350,000.00	150,000.00	75.0%
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	75,000.00	75,000.00	5,930.00	65,000.00	(10,000.00)	-13.3%
Interagency Services		8677	1,809,192.00	1,809,192.00	226.93	2,209,192.00	400,000.00	22.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	492,000.00	492,000.00	5,654.00	182,000.00	(310,000.00)	-63.0%
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	857,810.00	857,810.00	1,046,130.19	1,606,874.00	749,064.00	87.3%
Tuition		8710	153,446.00	153,446.00	9,281.62	153,446.00	0.00	0.0%
All Other Transfers In		8781-8783	123,655.00	123,655.00	(41,137.00)	123,655.00	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	7,154,132.00	7,154,132.00	2,083,204.00	7,091,426.00	(62,706.00)	-0.9%
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			11,165,235.00	11,165,235.00	3,124,181.39	12,006,593.00	841,358.00	7.5%
TOTAL, REVENUES			216,404,914.00	216,404,914.00	37,207,820.79	221,483,724.00	5,078,810.00	2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	74,233,063.00	74,233,063.00	20,134,320.59	75,115,841.00	(882,778.00)	-1.2%
Certificated Pupil Support Salaries		1200	6,275,142.00	6,275,142.00	1,971,477.75	6,321,735.00	(46,593.00)	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	6,588,612.00	6,588,612.00	2,143,587.17	6,354,831.00	233,781.00	3.5%
Other Certificated Salaries		1900	2,528,740.00	2,528,740.00	726,379.30	2,807,667.00	(278,927.00)	-11.0%
TOTAL, CERTIFICATED SALARIES			89,625,557.00	89,625,557.00	24,975,764.81	90,600,074.00	(974,517.00)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,387,040.00	8,387,040.00	1,966,180.46	7,752,156.00	634,884.00	7.6%
Classified Support Salaries		2200	10,290,224.00	10,290,224.00	3,089,137.86	10,479,717.00	(189,493.00)	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	1,788,302.00	1,788,302.00	551,479.74	1,792,051.00	(3,749.00)	-0.2%
Clerical, Technical and Office Salaries		2400	9,899,814.00	9,899,814.00	2,905,965.57	9,711,364.00	188,450.00	1.9%
Other Classified Salaries		2900	3,109,769.00	3,109,769.00	586,943.83	3,094,843.00	14,926.00	0.5%
TOTAL, CLASSIFIED SALARIES			33,475,149.00	33,475,149.00	9,099,707.46	32,830,131.00	645,018.00	1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,634,139.00	22,634,139.00	4,029,954.17	22,629,094.00	5,045.00	0.0%
PERS		3201-3202	5,940,303.00	5,940,303.00	1,586,147.02	5,384,278.00	556,025.00	9.4%
OASDI/Medicare/Alternative		3301-3302	3,873,324.00	3,873,324.00	1,053,625.70	3,771,817.00	101,507.00	2.6%
Health and Welfare Benefits		3401-3402	24,872,728.00	24,872,728.00	6,586,827.09	23,214,411.00	1,658,317.00	6.7%
Unemployment Insurance		3501-3502	61,247.00	61,247.00	17,038.37	62,365.00	(1,118.00)	-1.8%
Workers' Compensation		3601-3602	5,706,139.00	5,706,139.00	1,946,815.79	5,712,125.00	(5,986.00)	-0.1%
OPEB, Allocated		3701-3702	2,957,147.00	2,957,147.00	2,546,140.46	2,957,280.00	(133.00)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	285,839.00	285,839.00	66,531.90	340,582.00	(54,743.00)	-19.2%
TOTAL, EMPLOYEE BENEFITS			66,330,866.00	66,330,866.00	17,833,080.50	64,071,952.00	2,258,914.00	3.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	474,800.00	474,800.00	411,172.70	496,934.00	(22,134.00)	-4.7%
Books and Other Reference Materials		4200	97,401.00	97,401.00	44,535.03	131,595.00	(34,194.00)	-35.1%
Materials and Supplies		4300	4,476,255.00	4,476,255.00	1,115,576.17	6,263,627.00	(1,787,372.00)	-39.9%
Noncapitalized Equipment		4400	418,770.00	418,770.00	285,065.62	528,290.00	(109,520.00)	-26.2%
Food		4700	14,857.00	14,857.00	359.30	14,857.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,482,083.00	5,482,083.00	1,856,708.82	7,435,303.00	(1,953,220.00)	-35.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,501,202.00	1,501,202.00	361,767.05	1,501,202.00	0.00	0.0%
Travel and Conferences		5200	300,005.00	300,005.00	74,800.37	506,002.00	(205,997.00)	-68.7%
Dues and Memberships		5300	79,148.00	79,148.00	72,158.59	98,891.00	(19,743.00)	-24.9%
Insurance		5400-5450	1,100,880.00	1,100,880.00	1,092,813.00	1,100,880.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,474,620.00	5,474,620.00	1,768,110.58	5,474,620.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,148,892.00	1,148,892.00	298,626.72	944,634.00	204,258.00	17.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(54,790.00)	(54,790.00)	(4,393.84)	(54,790.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,592,162.00	10,592,162.00	2,216,227.54	14,683,284.00	(4,091,122.00)	-38.6%
Communications		5900	808,760.00	808,760.00	142,360.58	793,948.00	14,812.00	1.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,950,879.00	20,950,879.00	6,022,470.59	25,048,671.00	(4,097,792.00)	-19.6%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,117,233.00	1,117,233.00	1,124,336.35	1,816,733.00	(699,500.00)	-62.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	63,935.05	420,722.00	(420,722.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,117,233.00	1,117,233.00	1,188,271.40	2,237,455.00	(1,120,222.00)	-100.3%
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	125,000.00	125,000.00	(75,394.27)	125,000.00	0.00	0.0%
Payments to County Offices		7142	1,432,173.00	1,432,173.00	36,836.00	1,432,173.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,557,173.00	1,557,173.00	(38,558.27)	1,557,173.00	0.00	0.0%
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	(361,548.00)	(361,548.00)	(9,982.00)	(320,618.00)	(40,930.00)	11.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(361,548.00)	(361,548.00)	(9,982.00)	(320,618.00)	(40,930.00)	11.3%
TOTAL, EXPENDITURES			218,177,392.00	218,177,392.00	60,927,463.31	223,460,141.00	(5,282,749.00)	-2.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	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)			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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	167,193,725.00	167,193,725.00	34,495,291.21	169,454,841.00	2,261,116.00	1.4%
2) Federal Revenue		8100-8299	6,205,356.00	6,205,356.00	1,173,418.11	6,809,663.00	604,307.00	9.7%
3) Other State Revenue		8300-8599	9,018,218.00	9,018,218.00	68,582.02	6,361,788.00	(2,656,430.00)	-29.5%
4) Other Local Revenue		8600-8799	1,744,337.00	1,744,337.00	612,874.36	1,923,980.00	179,643.00	10.3%
5) TOTAL, REVENUES			184,161,636.00	184,161,636.00	36,350,165.70	184,550,272.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	70,544,473.00	70,544,473.00	19,753,139.08	71,184,117.00	(639,644.00)	-0.9%
2) Classified Salaries		2000-2999	23,415,695.00	23,415,695.00	6,642,576.20	23,250,942.00	164,753.00	0.7%
3) Employee Benefits		3000-3999	43,897,891.00	43,897,891.00	14,686,979.85	42,599,861.00	1,298,030.00	3.0%
4) Books and Supplies		4000-4999	2,624,888.00	2,624,888.00	809,819.18	2,611,462.00	13,426.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	12,363,765.00	12,363,765.00	4,520,198.37	12,571,258.00	(207,493.00)	-1.7%
6) Capital Outlay		6000-6999	0.00	0.00	19,845.35	14,129.00	(14,129.00)	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	(902,367.00)	(902,367.00)	(12,287.00)	(1,101,265.00)	198,898.00	-22.0%
9) TOTAL, EXPENDITURES			151,944,345.00	151,944,345.00	46,420,271.03	151,130,504.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,217,291.00	32,217,291.00	(10,070,105.33)	33,419,768.00		
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	(31,992,885.00)	(31,992,885.00)	0.00	(32,947,242.00)	(954,357.00)	3.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,992,885.00)	(31,992,885.00)	0.00	(32,947,242.00)		

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)			224,406.00	224,406.00	(10,070,105.33)	472,526.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,203,373.56	23,203,373.56		23,203,373.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,203,373.56	23,203,373.56		23,203,373.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,203,373.56	23,203,373.56		23,203,373.56		
2) Ending Balance, June 30 (E + F1e)			23,427,779.56	23,427,779.56		23,675,899.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	290,000.00	290,000.00		290,000.00		
Stores		9712	29,049.00	29,049.00		58,411.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	512,500.00	512,500.00		500,000.00		
Post Retirement Benefit Reserve	0000	9760	512,500.00					
Post Retirement Benefit Reserve	0000	9760		512,500.00				
Post Retirement Benefit Reserve	0000	9760				500,000.00		
d) Assigned								
Other Assignments		9780	4,582,941.00	4,582,941.00		11,654,481.00		
Facility and Field Maintenance	0000	9780	1,099,608.00					
Textbook Adoption	0000	9780	1,750,000.00					
Partial SERP Liability (2021-22 and 20	0000	9780	1,733,333.00					
Facility and Field Maintenance	0000	9780		1,099,608.00				
Textbook Adoption	0000	9780		1,750,000.00				
Partial SERP Liability (2021-22 and 20	0000	9780		1,733,333.00				
High School Turf (ECHS and OHS)	0000	9780				2,000,000.00		
High School Bleachers (ECHS)	0000	9780				894,481.00		
Textbook Adoption and Training	0000	9780				2,500,000.00		
SERP Liability (2021-22 and 2022-23)	0000	9780				5,200,000.00		
Digital Facility Use and Work Order Sy	0000	9780				60,000.00		
Potential Litigation	0000	9780				1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	18,013,289.56	18,013,289.56		11,173,007.56		
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	91,849,015.00	91,849,015.00	26,088,450.00	92,958,736.00	1,109,721.00	1.2%
Education Protection Account State Aid - Current Year		8012	21,501,899.00	21,501,899.00	6,456,173.00	23,240,175.00	1,738,276.00	8.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	379,967.00	379,967.00	(0.75)	379,967.00	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	54,073,570.00	54,073,570.00	2,411,840.66	54,073,570.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,704,389.00	1,704,389.00	1,806,359.19	1,704,389.00	0.00	0.0%
Prior Years' Taxes		8043	(9,928.00)	(9,928.00)	9,130.36	(9,928.00)	0.00	0.0%
Supplemental Taxes		8044	2,423,125.00	2,423,125.00	508,673.43	2,423,125.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(497,864.00)	(497,864.00)	0.00	(497,864.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,390,359.00	3,390,359.00	0.00	3,390,359.00	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			174,814,532.00	174,814,532.00	37,280,625.89	177,662,529.00	2,847,997.00	1.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,620,807.00)	(7,620,807.00)	(2,785,334.68)	(8,207,688.00)	(586,881.00)	7.7%
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			167,193,725.00	167,193,725.00	34,495,291.21	169,454,841.00	2,261,116.00	1.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	5,205,356.00	5,205,356.00	955,885.15	5,285,425.00	80,069.00	1.5%
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	1,000,000.00	1,000,000.00	217,532.96	1,524,238.00	524,238.00	52.4%
TOTAL, FEDERAL REVENUE			6,205,356.00	6,205,356.00	1,173,418.11	6,809,663.00	604,307.00	9.7%
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	6,530,676.00	6,530,676.00	0.00	3,805,684.00	(2,724,992.00)	-41.7%
Lottery - Unrestricted and Instructional Materials		8560	2,487,542.00	2,487,542.00	51,987.02	2,539,529.00	51,987.00	2.1%
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	16,595.00	16,575.00	16,575.00	New
TOTAL, OTHER STATE REVENUE			9,018,218.00	9,018,218.00	68,582.02	6,361,788.00	(2,656,430.00)	-29.5%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	200.00	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	300,000.00	300,000.00	(21,507.64)	225,000.00	(75,000.00)	-25.0%
Interest		8660	200,000.00	200,000.00	36,199.29	350,000.00	150,000.00	75.0%
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	75,000.00	75,000.00	5,930.00	65,000.00	(10,000.00)	-13.3%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	492,000.00	492,000.00	5,654.00	182,000.00	(310,000.00)	-63.0%
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	677,337.00	677,337.00	586,398.71	1,101,980.00	424,643.00	62.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,744,337.00	1,744,337.00	612,874.36	1,923,980.00	179,643.00	10.3%
TOTAL, REVENUES			184,161,636.00	184,161,636.00	36,350,165.70	184,550,272.00	388,636.00	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)
Certificated Teachers' Salaries		1100	58,586,635.00	58,586,635.00	16,108,506.42	59,770,560.00	(1,183,925.00)	-2.0%
Certificated Pupil Support Salaries		1200	5,163,916.00	5,163,916.00	1,590,715.61	5,182,811.00	(18,895.00)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	5,962,448.00	5,962,448.00	1,896,869.78	5,576,673.00	385,775.00	6.5%
Other Certificated Salaries		1900	831,474.00	831,474.00	157,047.27	654,073.00	177,401.00	21.3%
TOTAL, CERTIFICATED SALARIES			70,544,473.00	70,544,473.00	19,753,139.08	71,184,117.00	(639,644.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	253,015.00	253,015.00	77,147.99	208,637.00	44,378.00	17.5%
Classified Support Salaries		2200	9,117,680.00	9,117,680.00	2,700,593.22	9,193,934.00	(76,254.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	1,654,050.00	1,654,050.00	514,250.06	1,628,439.00	25,611.00	1.5%
Clerical, Technical and Office Salaries		2400	9,400,094.00	9,400,094.00	2,781,037.23	9,255,154.00	144,940.00	1.5%
Other Classified Salaries		2900	2,990,856.00	2,990,856.00	569,547.70	2,964,778.00	26,078.00	0.9%
TOTAL, CLASSIFIED SALARIES			23,415,695.00	23,415,695.00	6,642,576.20	23,250,942.00	164,753.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,673,803.00	11,673,803.00	3,206,910.99	11,613,035.00	60,768.00	0.5%
PERS		3201-3202	4,027,723.00	4,027,723.00	1,135,395.98	3,740,361.00	287,362.00	7.1%
OASDI/Medicare/Alternative		3301-3302	2,804,880.00	2,804,880.00	785,036.52	2,752,646.00	52,234.00	1.9%
Health and Welfare Benefits		3401-3402	17,835,225.00	17,835,225.00	5,363,678.08	16,905,915.00	929,310.00	5.2%
Unemployment Insurance		3501-3502	46,693.00	46,693.00	13,203.91	46,371.00	322.00	0.7%
Workers' Compensation		3601-3602	4,363,598.00	4,363,598.00	1,591,647.41	4,352,874.00	10,724.00	0.2%
OPEB, Allocated		3701-3702	2,957,147.00	2,957,147.00	2,546,140.46	2,957,280.00	(133.00)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	188,822.00	188,822.00	44,966.50	231,379.00	(42,557.00)	-22.5%
TOTAL, EMPLOYEE BENEFITS			43,897,891.00	43,897,891.00	14,686,979.85	42,599,861.00	1,298,030.00	3.0%
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	6,665.00	6,665.00	1,783.78	9,608.00	(2,943.00)	-44.2%
Materials and Supplies		4300	2,403,918.00	2,403,918.00	703,439.03	2,330,908.00	73,010.00	3.0%
Noncapitalized Equipment		4400	214,305.00	214,305.00	104,596.37	270,946.00	(56,641.00)	-26.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,624,888.00	2,624,888.00	809,819.18	2,611,462.00	13,426.00	0.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	165,231.00	165,231.00	16,563.58	153,144.00	12,087.00	7.3%
Dues and Memberships		5300	62,413.00	62,413.00	56,355.19	65,762.00	(3,349.00)	-5.4%
Insurance		5400-5450	1,100,880.00	1,100,880.00	1,092,813.00	1,100,880.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,459,620.00	5,459,620.00	1,763,594.58	5,459,620.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	967,372.00	967,372.00	246,978.40	775,487.00	191,885.00	19.8%
Transfers of Direct Costs		5710	(190,490.00)	(190,490.00)	(38,002.40)	(197,238.00)	6,748.00	-3.5%
Transfers of Direct Costs - Interfund		5750	(54,790.00)	(54,790.00)	(4,393.84)	(54,790.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,055,969.00	4,055,969.00	1,248,677.00	4,485,645.00	(429,676.00)	-10.6%
Communications		5900	797,560.00	797,560.00	137,612.86	782,748.00	14,812.00	1.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,363,765.00	12,363,765.00	4,520,198.37	12,571,258.00	(207,493.00)	-1.7%

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	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	19,845.35	14,129.00	(14,129.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	19,845.35	14,129.00	(14,129.00)	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	(540,819.00)	(540,819.00)	(2,305.00)	(780,647.00)	239,828.00	-44.3%
Transfers of Indirect Costs - Interfund		7350	(361,548.00)	(361,548.00)	(9,982.00)	(320,618.00)	(40,930.00)	11.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(902,367.00)	(902,367.00)	(12,287.00)	(1,101,265.00)	198,898.00	-22.0%
TOTAL, EXPENDITURES			151,944,345.00	151,944,345.00	46,420,271.03	151,130,504.00	813,841.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	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	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	(31,992,885.00)	(31,992,885.00)	0.00	(32,947,242.00)	(954,357.00)	3.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(31,992,885.00)	(31,992,885.00)	0.00	(32,947,242.00)	(954,357.00)	3.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(31,992,885.00)	(31,992,885.00)	0.00	(32,947,242.00)	(954,357.00)	3.0%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	885,207.00	885,207.00	0.00	919,160.00	33,953.00	3.8%
2) Federal Revenue		8100-8299	10,326,692.00	10,326,692.00	(1,341,875.52)	12,563,234.00	2,236,542.00	21.7%
3) Other State Revenue		8300-8599	11,610,481.00	11,610,481.00	(311,776.42)	13,368,445.00	1,757,964.00	15.1%
4) Other Local Revenue		8600-8799	9,420,898.00	9,420,898.00	2,511,307.03	10,082,613.00	661,715.00	7.0%
5) TOTAL, REVENUES			32,243,278.00	32,243,278.00	857,655.09	36,933,452.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,081,084.00	19,081,084.00	5,222,625.73	19,415,957.00	(334,873.00)	-1.8%
2) Classified Salaries		2000-2999	10,059,454.00	10,059,454.00	2,457,131.26	9,579,189.00	480,265.00	4.8%
3) Employee Benefits		3000-3999	22,432,975.00	22,432,975.00	3,146,100.65	21,472,091.00	960,884.00	4.3%
4) Books and Supplies		4000-4999	2,857,195.00	2,857,195.00	1,046,889.64	4,823,841.00	(1,966,646.00)	-68.8%
5) Services and Other Operating Expenditures		5000-5999	8,587,114.00	8,587,114.00	1,502,272.22	12,477,413.00	(3,890,299.00)	-45.3%
6) Capital Outlay		6000-6999	1,117,233.00	1,117,233.00	1,168,426.05	2,223,326.00	(1,106,093.00)	-99.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,557,173.00	1,557,173.00	(38,558.27)	1,557,173.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	540,819.00	540,819.00	2,305.00	780,647.00	(239,828.00)	-44.3%
9) TOTAL, EXPENDITURES			66,233,047.00	66,233,047.00	14,507,192.28	72,329,637.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,989,769.00)	(33,989,769.00)	(13,649,537.19)	(35,396,185.00)		
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	31,992,885.00	31,992,885.00	0.00	32,947,242.00	954,357.00	3.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,992,885.00	31,992,885.00	0.00	32,947,242.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,996,884.00)	(1,996,884.00)	(13,649,537.19)	(2,448,943.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,402,111.72	5,402,111.72		5,402,111.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,402,111.72	5,402,111.72		5,402,111.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,402,111.72	5,402,111.72		5,402,111.72		
2) Ending Balance, June 30 (E + F1e)			3,405,227.72	3,405,227.72		2,953,168.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,405,227.72	3,405,227.72		2,953,168.75		
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	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		(0.03)		

Description	Resource Codes	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	885,207.00	885,207.00	0.00	919,160.00	33,953.00	3.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			885,207.00	885,207.00	0.00	919,160.00	33,953.00	3.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,510,092.00	3,510,092.00	(562,778.00)	3,510,092.00	0.00	0.0%
Special Education Discretionary Grants		8182	310,686.00	310,686.00	(284,298.00)	310,686.00	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	790,175.00	790,175.00	(139,890.63)	962,339.00	172,164.00	21.8%
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	3,908,031.00	3,908,031.00	(605,364.44)	5,391,159.00	1,483,128.00	38.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	541,904.00	541,904.00	0.00	541,612.00	(292.00)	-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)
Title III, Part A, Immigrant Education Program	4201	8290	35,360.00	35,360.00	9,090.43	55,282.00	19,922.00	56.3%
Title III, Part A, English Learner Program	4203	8290	313,600.00	313,600.00	13,433.84	436,424.00	122,824.00	39.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.00	276,785.00	276,785.00	New
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	276,785.00	276,785.00	New
Career and Technical Education	3500-3599	8290	123,735.00	123,735.00	(76,750.92)	137,072.00	13,337.00	10.8%
All Other Federal Revenue	All Other	8290	793,109.00	793,109.00	304,682.20	941,783.00	148,674.00	18.7%
TOTAL, FEDERAL REVENUE			10,326,692.00	10,326,692.00	(1,341,875.52)	12,563,234.00	2,236,542.00	21.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	817,822.00	817,822.00	84,538.05	902,360.00	84,538.00	10.3%
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	0.00	0.00	0.00	0.00	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	587,620.00	587,620.00	556,466.84	1,144,087.00	556,467.00	94.7%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	477.35	478.00	478.00	New
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,205,039.00	10,205,039.00	(953,258.66)	11,321,520.00	1,116,481.00	10.9%
TOTAL, OTHER STATE REVENUE			11,610,481.00	11,610,481.00	(311,776.42)	13,368,445.00	1,757,964.00	15.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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%
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	1,809,192.00	1,809,192.00	226.93	2,209,192.00	400,000.00	22.1%
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	180,473.00	180,473.00	459,731.48	504,894.00	324,421.00	179.8%
Tuition		8710	153,446.00	153,446.00	9,281.62	153,446.00	0.00	0.0%
All Other Transfers In		8781-8783	123,655.00	123,655.00	(41,137.00)	123,655.00	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	7,154,132.00	7,154,132.00	2,083,204.00	7,091,426.00	(62,706.00)	-0.9%
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			9,420,898.00	9,420,898.00	2,511,307.03	10,082,613.00	661,715.00	7.0%
TOTAL, REVENUES			32,243,278.00	32,243,278.00	857,655.09	36,933,452.00	4,690,174.00	14.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,646,428.00	15,646,428.00	4,025,814.17	15,345,281.00	301,147.00	1.9%
Certificated Pupil Support Salaries		1200	1,111,226.00	1,111,226.00	380,762.14	1,138,924.00	(27,698.00)	-2.5%
Certificated Supervisors' and Administrators' Salaries		1300	626,164.00	626,164.00	246,717.39	778,158.00	(151,994.00)	-24.3%
Other Certificated Salaries		1900	1,697,266.00	1,697,266.00	569,332.03	2,153,594.00	(456,328.00)	-26.9%
TOTAL, CERTIFICATED SALARIES			19,081,084.00	19,081,084.00	5,222,625.73	19,415,957.00	(334,873.00)	-1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,134,025.00	8,134,025.00	1,889,032.47	7,543,519.00	590,506.00	7.3%
Classified Support Salaries		2200	1,172,544.00	1,172,544.00	388,544.64	1,285,783.00	(113,239.00)	-9.7%
Classified Supervisors' and Administrators' Salaries		2300	134,252.00	134,252.00	37,229.68	163,612.00	(29,360.00)	-21.9%
Clerical, Technical and Office Salaries		2400	499,720.00	499,720.00	124,928.34	456,210.00	43,510.00	8.7%
Other Classified Salaries		2900	118,913.00	118,913.00	17,396.13	130,065.00	(11,152.00)	-9.4%
TOTAL, CLASSIFIED SALARIES			10,059,454.00	10,059,454.00	2,457,131.26	9,579,189.00	480,265.00	4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,960,336.00	10,960,336.00	823,043.18	11,016,059.00	(55,723.00)	-0.5%
PERS		3201-3202	1,912,580.00	1,912,580.00	450,751.04	1,643,917.00	268,663.00	14.0%
OASDI/Medicare/Alternative		3301-3302	1,068,444.00	1,068,444.00	268,589.18	1,019,171.00	49,273.00	4.6%
Health and Welfare Benefits		3401-3402	7,037,503.00	7,037,503.00	1,223,149.01	6,308,496.00	729,007.00	10.4%
Unemployment Insurance		3501-3502	14,554.00	14,554.00	3,834.46	15,994.00	(1,440.00)	-9.9%
Workers' Compensation		3601-3602	1,342,541.00	1,342,541.00	355,168.38	1,359,251.00	(16,710.00)	-1.2%
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	97,017.00	97,017.00	21,565.40	109,203.00	(12,186.00)	-12.6%
TOTAL, EMPLOYEE BENEFITS			22,432,975.00	22,432,975.00	3,146,100.65	21,472,091.00	960,884.00	4.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	474,800.00	474,800.00	411,172.70	496,934.00	(22,134.00)	-4.7%
Books and Other Reference Materials		4200	90,736.00	90,736.00	42,751.25	121,987.00	(31,251.00)	-34.4%
Materials and Supplies		4300	2,072,337.00	2,072,337.00	412,137.14	3,932,719.00	(1,860,382.00)	-89.8%
Noncapitalized Equipment		4400	204,465.00	204,465.00	180,469.25	257,344.00	(52,879.00)	-25.9%
Food		4700	14,857.00	14,857.00	359.30	14,857.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,857,195.00	2,857,195.00	1,046,889.64	4,823,841.00	(1,966,646.00)	-68.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,501,202.00	1,501,202.00	361,767.05	1,501,202.00	0.00	0.0%
Travel and Conferences		5200	134,774.00	134,774.00	58,236.79	352,858.00	(218,084.00)	-161.8%
Dues and Memberships		5300	16,735.00	16,735.00	15,803.40	33,129.00	(16,394.00)	-98.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	4,516.00	15,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	181,520.00	181,520.00	51,648.32	169,147.00	12,373.00	6.8%
Transfers of Direct Costs		5710	190,490.00	190,490.00	38,002.40	197,238.00	(6,748.00)	-3.5%
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	6,536,193.00	6,536,193.00	967,550.54	10,197,639.00	(3,661,446.00)	-56.0%
Communications		5900	11,200.00	11,200.00	4,747.72	11,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,587,114.00	8,587,114.00	1,502,272.22	12,477,413.00	(3,890,299.00)	-45.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,117,233.00	1,117,233.00	1,124,336.35	1,816,733.00	(699,500.00)	-62.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	44,089.70	406,593.00	(406,593.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,117,233.00	1,117,233.00	1,168,426.05	2,223,326.00	(1,106,093.00)	-99.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	125,000.00	125,000.00	(75,394.27)	125,000.00	0.00	0.0%
Payments to County Offices		7142	1,432,173.00	1,432,173.00	36,836.00	1,432,173.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,557,173.00	1,557,173.00	(38,558.27)	1,557,173.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	540,819.00	540,819.00	2,305.00	780,647.00	(239,828.00)	-44.3%
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			540,819.00	540,819.00	2,305.00	780,647.00	(239,828.00)	-44.3%
TOTAL, EXPENDITURES			66,233,047.00	66,233,047.00	14,507,192.28	72,329,637.00	(6,096,590.00)	-9.2%

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		8931	0.00	0.00	0.00	0.00		
Emergency Apportionments								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	31,992,885.00	31,992,885.00	0.00	32,947,242.00	954,357.00	3.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			31,992,885.00	31,992,885.00	0.00	32,947,242.00	954,357.00	3.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			31,992,885.00	31,992,885.00	0.00	32,947,242.00	(954,357.00)	3.0%

Resource	Description	2018-19
		Projected Year Totals
5640	Medi-Cal Billing Option	471,371.59
6230	California Clean Energy Jobs Act	93,514.85
6300	Lottery: Instructional Materials	1,506,707.97
7085	Learning Communities for School Success P	881,574.34
Total, Restricted Balance		2,953,168.75

SECTION 3

OTHER FUNDS

Description	Resource Codes	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	879,467.00	879,467.00	479,575.14	879,467.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	216.32	36,800.00	36,800.00	New
5) TOTAL, REVENUES			879,467.00	879,467.00	479,791.46	916,267.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	464,682.00	464,682.00	120,018.40	453,965.00	10,717.00	2.3%
2) Classified Salaries		2000-2999	17,754.00	17,754.00	6,269.24	88,446.00	(70,692.00)	-398.2%
3) Employee Benefits		3000-3999	250,913.00	250,913.00	46,103.80	267,406.00	(16,493.00)	-6.6%
4) Books and Supplies		4000-4999	30,225.00	30,225.00	355.09	11,557.00	18,668.00	61.8%
5) Services and Other Operating Expenditures		5000-5999	70,930.00	70,930.00	1,485.22	47,930.00	23,000.00	32.4%
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	44,963.00	44,963.00	9,982.00	46,963.00	(2,000.00)	-4.4%
9) TOTAL, EXPENDITURES			879,467.00	879,467.00	184,213.75	916,267.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	295,577.71	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	295,577.71	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	125,938.23	125,938.23		125,938.23	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)			125,938.23	125,938.23		125,938.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,938.23	125,938.23		125,938.23		
2) Ending Balance, June 30 (E + F1e)			125,938.23	125,938.23		125,938.23		
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	125,938.23	125,938.23		125,938.23		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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	829,665.00	829,665.00	479,575.14	829,665.00	0.00	0.0%
All Other State Revenue	All Other	8590	49,802.00	49,802.00	0.00	49,802.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			879,467.00	879,467.00	479,575.14	879,467.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	216.32	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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	36,800.00	36,800.00	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	216.32	36,800.00	36,800.00	New
TOTAL, REVENUES			879,467.00	879,467.00	479,791.46	916,267.00		

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	425,061.00	425,061.00	115,932.90	428,741.00	(3,680.00)	-0.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,767.00	5,767.00	0.00	0.00	5,767.00	100.0%
Other Certificated Salaries		1900	33,854.00	33,854.00	4,085.50	25,224.00	8,630.00	25.5%
TOTAL, CERTIFICATED SALARIES			464,682.00	464,682.00	120,018.40	453,965.00	10,717.00	2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	64,104.00	(64,104.00)	New
Classified Support Salaries		2200	1,663.00	1,663.00	230.76	1,663.00	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	16,091.00	16,091.00	5,991.73	22,632.00	(6,541.00)	-40.7%
Other Classified Salaries		2900	0.00	0.00	46.75	47.00	(47.00)	New
TOTAL, CLASSIFIED SALARIES			17,754.00	17,754.00	6,269.24	88,446.00	(70,692.00)	-398.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	123,262.00	123,262.00	18,711.74	121,006.00	2,256.00	1.8%
PERS		3201-3202	15,129.00	15,129.00	3,089.68	24,691.00	(9,562.00)	-63.2%
OASDI/Medicare/Alternative		3301-3302	10,596.00	10,596.00	2,952.29	16,095.00	(5,499.00)	-51.9%
Health and Welfare Benefits		3401-3402	77,944.00	77,944.00	15,088.00	77,944.00	0.00	0.0%
Unemployment Insurance		3501-3502	242.00	242.00	63.15	275.00	(33.00)	-13.6%
Workers' Compensation		3601-3602	22,540.00	22,540.00	5,838.94	25,508.00	(2,968.00)	-13.2%
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	1,200.00	1,200.00	360.00	1,887.00	(687.00)	-57.3%
TOTAL, EMPLOYEE BENEFITS			250,913.00	250,913.00	46,103.80	267,406.00	(16,493.00)	-6.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,225.00	4,225.00	355.09	9,912.00	(5,687.00)	-134.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	645.00	(645.00)	New
Food		4700	26,000.00	26,000.00	0.00	1,000.00	25,000.00	96.2%
TOTAL, BOOKS AND SUPPLIES			30,225.00	30,225.00	355.09	11,557.00	18,668.00	61.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	69,120.00	69,120.00	0.00	46,120.00	23,000.00	33.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	600.00	600.00	517.22	600.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,210.00	1,210.00	968.00	1,210.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,930.00	70,930.00	1,485.22	47,930.00	23,000.00	32.4%
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	44,963.00	44,963.00	9,982.00	46,963.00	(2,000.00)	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			44,963.00	44,963.00	9,982.00	46,963.00	(2,000.00)	-4.4%
TOTAL, EXPENDITURES			879,467.00	879,467.00	184,213.75	916,267.00		

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

Resource	Description	2018/19
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	125,938.23
Total, Restricted Balance		<u>125,938.23</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	6,074,000.00	6,074,000.00	10,999.19	5,916,384.00	(157,616.00)	-2.6%
3) Other State Revenue		8300-8599	411,650.00	411,650.00	0.00	395,434.00	(16,216.00)	-3.9%
4) Other Local Revenue		8600-8799	1,408,500.00	1,408,500.00	169,790.61	1,408,500.00	0.00	0.0%
5) TOTAL, REVENUES			7,894,150.00	7,894,150.00	180,789.80	7,720,318.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,307,045.00	3,307,045.00	837,681.87	3,093,288.00	213,757.00	6.5%
3) Employee Benefits		3000-3999	1,770,078.00	1,770,078.00	341,093.33	1,512,938.00	257,140.00	14.5%
4) Books and Supplies		4000-4999	3,299,515.00	3,299,515.00	252,823.27	3,099,522.00	199,993.00	6.1%
5) Services and Other Operating Expenditures		5000-5999	111,690.00	111,690.00	38,272.61	111,690.00	0.00	0.0%
6) Capital Outlay		6000-6999	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	316,585.00	316,585.00	0.00	273,655.00	42,930.00	13.6%
9) TOTAL, EXPENDITURES			8,844,913.00	8,844,913.00	1,469,871.08	8,131,093.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(950,763.00)	(950,763.00)	(1,289,081.28)	(410,775.00)		
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)			(950,763.00)	(950,763.00)	(1,289,081.28)	(410,775.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,397,448.45	2,397,448.45		2,397,448.45	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,397,448.45	2,397,448.45		2,397,448.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,397,448.45	2,397,448.45		2,397,448.45		
2) Ending Balance, June 30 (E + F1e)			1,446,685.45	1,446,685.45		1,986,673.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,446,685.45	1,446,685.45		1,986,673.45		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	6,074,000.00	6,074,000.00	10,999.19	5,916,384.00	(157,616.00)	-2.6%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,074,000.00	6,074,000.00	10,999.19	5,916,384.00	(157,616.00)	-2.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	411,650.00	411,650.00	0.00	395,434.00	(16,216.00)	-3.9%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			411,650.00	411,650.00	0.00	395,434.00	(16,216.00)	-3.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,369,000.00	1,369,000.00	168,007.43	1,369,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,500.00	5,500.00	1,783.18	5,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	34,000.00	34,000.00	0.00	34,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,408,500.00	1,408,500.00	169,790.61	1,408,500.00	0.00	0.0%
TOTAL, REVENUES			7,894,150.00	7,894,150.00	180,789.80	7,720,318.00		

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	2,950,441.00	2,950,441.00	728,729.27	2,746,372.00	204,069.00	6.9%
Classified Supervisors' and Administrators' Salaries		2300	255,623.00	255,623.00	72,099.90	235,770.00	19,853.00	7.8%
Clerical, Technical and Office Salaries		2400	100,981.00	100,981.00	36,852.70	111,146.00	(10,165.00)	-10.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,307,045.00	3,307,045.00	837,681.87	3,093,288.00	213,757.00	6.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	494,699.00	494,699.00	115,364.51	441,718.00	52,981.00	10.7%
OASDI/Medicare/Alternative		3301-3302	253,602.00	253,602.00	63,953.21	235,626.00	17,976.00	7.1%
Health and Welfare Benefits		3401-3402	859,253.00	859,253.00	122,486.50	686,740.00	172,513.00	20.1%
Unemployment Insurance		3501-3502	1,660.00	1,660.00	418.86	1,551.00	109.00	6.6%
Workers' Compensation		3601-3602	152,882.00	152,882.00	38,725.79	142,981.00	9,901.00	6.5%
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	7,982.00	7,982.00	144.46	4,322.00	3,660.00	45.9%
TOTAL, EMPLOYEE BENEFITS			1,770,078.00	1,770,078.00	341,093.33	1,512,938.00	257,140.00	14.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	311,450.00	311,450.00	8,549.90	311,507.00	(57.00)	0.0%
Noncapitalized Equipment		4400	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Food		4700	2,948,065.00	2,948,065.00	244,273.37	2,748,015.00	200,050.00	6.8%
TOTAL, BOOKS AND SUPPLIES			3,299,515.00	3,299,515.00	252,823.27	3,099,522.00	199,993.00	6.1%

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	7,000.00	7,000.00	1,461.83	7,000.00	0.00	0.0%
Dues and Memberships		5300	8,000.00	8,000.00	132.00	8,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,500.00	17,500.00	716.28	17,500.00	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	4,190.00	4,190.00	3,876.62	4,190.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,000.00	75,000.00	32,085.88	75,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,690.00	111,690.00	38,272.61	111,690.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,000.00	40,000.00	0.00	40,000.00	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	316,585.00	316,585.00	0.00	273,655.00	42,930.00	13.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			316,585.00	316,585.00	0.00	273,655.00	42,930.00	13.6%
TOTAL, EXPENDITURES			8,844,913.00	8,844,913.00	1,469,871.08	8,131,093.00		

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

Resource	Description	2018/19
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	937,119.28
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	1,048,853.37
9010	Other Restricted Local	700.80
Total, Restricted Balance		<u>1,986,673.45</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	667,105.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,000.00	75,000.00	6,186.33	75,000.00	0.00	0.0%
5) TOTAL, REVENUES			75,000.00	75,000.00	673,291.33	75,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	36,498.00	36,498.00	12,165.84	36,498.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,006.00	17,006.00	5,203.89	16,569.00	437.00	2.6%
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	55,053.06	169,487.00	(169,487.00)	New
6) Capital Outlay		6000-6999	675,000.00	675,000.00	1,366,601.93	2,560,990.00	(1,885,990.00)	-279.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			728,504.00	728,504.00	1,439,024.72	2,783,544.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(653,504.00)	(653,504.00)	(765,733.39)	(2,708,544.00)		
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)			(653,504.00)	(653,504.00)	(765,733.39)	(2,708,544.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,016,118.64	6,016,118.64		6,016,118.64	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)			6,016,118.64	6,016,118.64		6,016,118.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,016,118.64	6,016,118.64		6,016,118.64		
2) Ending Balance, June 30 (E + F1e)			5,362,614.64	5,362,614.64		3,307,574.64		
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	5,362,614.64	5,362,614.64		3,307,574.64		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	667,105.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	667,105.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	6,186.33	75,000.00	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			75,000.00	75,000.00	6,186.33	75,000.00	0.00	0.0%
TOTAL, REVENUES			75,000.00	75,000.00	673,291.33	75,000.00		

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	36,498.00	36,498.00	12,165.84	36,498.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			36,498.00	36,498.00	12,165.84	36,498.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,592.00	6,592.00	2,197.40	6,592.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,792.00	2,792.00	929.88	2,790.00	2.00	0.1%
Health and Welfare Benefits		3401-3402	5,917.00	5,917.00	1,508.09	5,483.00	434.00	7.3%
Unemployment Insurance		3501-3502	18.00	18.00	6.08	17.00	1.00	5.6%
Workers' Compensation		3601-3602	1,687.00	1,687.00	562.44	1,687.00	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			17,006.00	17,006.00	5,203.89	16,569.00	437.00	2.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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	726.99	4,108.00	(4,108.00)	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	54,326.07	165,379.00	(165,379.00)	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	55,053.06	169,487.00	(169,487.00)	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	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	675,000.00	675,000.00	895,696.93	2,090,085.00	(1,415,085.00)	-209.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	470,905.00	470,905.00	(470,905.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			675,000.00	675,000.00	1,366,601.93	2,560,990.00	(1,885,990.00)	-279.4%
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			728,504.00	728,504.00	1,439,024.72	2,783,544.00		

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

Resource	Description	2018/19
		Projected Year Totals
9010	Other Restricted Local	3,307,574.64
Total, Restricted Balance		3,307,574.64

Description	Resource Codes	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	2,530,000.00	2,530,000.00	1,095,183.61	3,030,000.00	500,000.00	19.8%
5) TOTAL, REVENUES			2,530,000.00	2,530,000.00	1,095,183.61	3,030,000.00		
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	50,000.00	50,000.00	1,483.12	50,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	374,350.00	374,350.00	93,625.68	369,934.00	4,416.00	1.2%
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			424,350.00	424,350.00	95,108.80	419,934.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,105,650.00	2,105,650.00	1,000,074.81	2,610,066.00		
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)			2,105,650.00	2,105,650.00	1,000,074.81	2,610,066.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,599,003.74	7,599,003.74		7,599,003.74	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)			7,599,003.74	7,599,003.74		7,599,003.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,599,003.74	7,599,003.74		7,599,003.74		
2) Ending Balance, June 30 (E + F1e)			9,704,653.74	9,704,653.74		10,209,069.74		
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	9,704,653.74	9,704,653.74		10,209,069.74		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	500,000.00	500,000.00	0.00	500,000.00	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%
Interest		8660	30,000.00	30,000.00	7,964.25	30,000.00	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	2,000,000.00	2,000,000.00	1,087,219.36	2,500,000.00	500,000.00	25.0%
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			2,530,000.00	2,530,000.00	1,095,183.61	3,030,000.00	500,000.00	19.8%
TOTAL, REVENUES			2,530,000.00	2,530,000.00	1,095,183.61	3,030,000.00		

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	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	1,483.12	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	50,000.00	50,000.00	0.00	50,000.00	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			50,000.00	50,000.00	1,483.12	50,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	374,350.00	374,350.00	93,625.68	369,934.00	4,416.00	1.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			374,350.00	374,350.00	93,625.68	369,934.00	4,416.00	1.2%
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			424,350.00	424,350.00	95,108.80	419,934.00		

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

Resource	Description	2018/19
		Projected Year Totals
9010	Other Restricted Local	10,209,069.74
Total, Restricted Balance		10,209,069.74

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,558,910.00	1,558,910.00	534,308.96	2,376,560.00	817,650.00	52.5%
5) TOTAL, REVENUES			1,558,910.00	1,558,910.00	534,308.96	2,376,560.00		
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	1,938,000.00	1,938,000.00	477,927.12	1,938,000.00	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			1,938,000.00	1,938,000.00	477,927.12	1,938,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(379,090.00)	(379,090.00)	56,381.84	438,560.00		
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)			(379,090.00)	(379,090.00)	56,381.84	438,560.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,108,686.85	4,108,686.85		4,108,686.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,108,686.85	4,108,686.85		4,108,686.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,108,686.85	4,108,686.85		4,108,686.85		
2) Ending Net Position, June 30 (E + F1e)			3,729,596.85	3,729,596.85		4,547,246.85		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	3,729,596.85	3,729,596.85		4,547,246.85		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	8,000.00	8,000.00	3,265.05	8,000.00	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								
In-District Premiums/Contributions		8674	1,550,910.00	1,550,910.00	213,394.48	2,050,910.00	500,000.00	32.2%
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	317,649.43	317,650.00	317,650.00	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			1,558,910.00	1,558,910.00	534,308.96	2,376,560.00	817,650.00	52.5%
TOTAL, REVENUES			1,558,910.00	1,558,910.00	534,308.96	2,376,560.00		

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	1,930,000.00	1,930,000.00	461,037.00	1,930,000.00	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	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	8,000.00	8,000.00	16,890.12	8,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,938,000.00	1,938,000.00	477,927.12	1,938,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			1,938,000.00	1,938,000.00	477,927.12	1,938,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

SECTION 4

OTHER REPORTS

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)	16,949.24	16,949.24	16,655.39	16,982.15	32.91	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)	16,949.24	16,949.24	16,655.39	16,982.15	32.91	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	12.80	12.80	12.80	12.80	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.73	0.73	0.73	0.73	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)	13.53	13.53	13.53	13.53	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,962.77	16,962.77	16,668.92	16,995.68	32.91	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)						

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	16,949.00	16,982.15		
Charter School	0.00	0.00		
Total ADA	16,949.00	16,982.15	0.2%	Met
1st Subsequent Year (2019-20)				
District Regular	16,546.40	16,593.99		
Charter School	0.00	0.00		
Total ADA	16,546.40	16,593.99	0.3%	Met
2nd Subsequent Year (2020-21)				
District Regular	16,144.71	16,207.27		
Charter School	0.00	0.00		
Total ADA	16,144.71	16,207.27	0.4%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	17,684	17,648		
Charter School		0		
Total Enrollment	17,684	17,648	-0.2%	Met
1st Subsequent Year (2019-20)				
District Regular	17,284	17,223		
Charter School		0		
Total Enrollment	17,284	17,223	-0.4%	Met
2nd Subsequent Year (2020-21)				
District Regular	16,884	16,798		
Charter School		0		
Total Enrollment	16,884	16,798	-0.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	17,970	18,998	
Charter School		0	
Total ADA/Enrollment	17,970	18,998	94.6%
Second Prior Year (2016-17)			
District Regular	17,426	18,438	
Charter School		0	
Total ADA/Enrollment	17,426	18,438	94.5%
First Prior Year (2017-18)			
District Regular	17,041	18,084	
Charter School	0	0	
Total ADA/Enrollment	17,041	18,084	94.2%
Historical Average Ratio:			94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.9%

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	16,655	17,648		
Charter School	0	0		
Total ADA/Enrollment	16,655	17,648	94.4%	Met
1st Subsequent Year (2019-20)				
District Regular	16,236	17,223		
Charter School	0	0		
Total ADA/Enrollment	16,236	17,223	94.3%	Met
2nd Subsequent Year (2020-21)				
District Regular	15,848	16,798		
Charter School	0	0		
Total ADA/Enrollment	15,848	16,798	94.3%	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)			
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	174,814,532.00	177,662,529.00	1.6%	Met
1st Subsequent Year (2019-20)	175,661,206.00	178,976,919.00	1.9%	Met
2nd Subsequent Year (2020-21)	176,595,024.00	180,046,937.00	2.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF COLA increased from 3.00% to 3.70% from budget adoption.

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)	129,805,181.06	145,195,248.21	89.4%
Second Prior Year (2016-17)	134,040,848.04	147,524,250.40	90.9%
First Prior Year (2017-18)	136,426,446.67	150,363,093.09	90.7%
	Historical Average Ratio:		90.3%

	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):	87.3% to 93.3%	87.3% to 93.3%	87.3% to 93.3%

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)	137,034,920.00	151,130,504.00	90.7%	Met
1st Subsequent Year (2019-20)	141,624,065.00	155,625,724.00	91.0%	Met
2nd Subsequent Year (2020-21)	146,073,038.00	160,736,136.00	90.9%	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)	16,532,048.00	19,372,897.00	17.2%	Yes
1st Subsequent Year (2019-20)	16,532,048.00	16,824,852.00	1.8%	No
2nd Subsequent Year (2020-21)	16,532,048.00	16,824,852.00	1.8%	No

Explanation:
(required if Yes)

2018-19 includes prior year carryover revenues. Received Title IV grant after budget adoption.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	20,628,699.00	19,730,233.00	-4.4%	No
1st Subsequent Year (2019-20)	14,767,985.00	14,838,657.00	0.5%	No
2nd Subsequent Year (2020-21)	14,767,985.00	14,838,657.00	0.5%	No

Explanation:
(required if Yes)

2018-19 1x funding decreased from budget adoption but LCFF revenue increased due to COLA changes.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	11,165,235.00	12,006,593.00	7.5%	Yes
1st Subsequent Year (2019-20)	11,319,003.00	11,733,241.00	3.7%	No
2nd Subsequent Year (2020-21)	11,436,289.00	11,850,527.00	3.6%	No

Explanation:
(required if Yes)

Adopted budget does not include donations or non-recurring grant funding. 2018-19 revised budget includes new grants.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	5,482,083.00	7,435,303.00	35.6%	Yes
1st Subsequent Year (2019-20)	6,384,139.00	7,071,623.00	10.8%	Yes
2nd Subsequent Year (2020-21)	6,384,139.00	7,071,623.00	10.8%	Yes

Explanation:
(required if Yes)

Includes prior year carryover of categorical budgets and donations.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	20,950,879.00	25,048,671.00	19.6%	Yes
1st Subsequent Year (2019-20)	22,296,945.00	23,298,164.00	4.5%	No
2nd Subsequent Year (2020-21)	22,908,384.00	23,959,603.00	4.6%	No

Explanation:
(required if Yes)

Increased Routine Restricted Maintenance Account budget to meet the 3% contributions requirement for 2018-19. Energy savings contract was terminated beginning 2019-20.

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)	48,325,982.00	51,109,723.00	5.8%	Not Met
1st Subsequent Year (2019-20)	42,619,036.00	43,396,750.00	1.8%	Met
2nd Subsequent Year (2020-21)	42,736,322.00	43,514,036.00	1.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	26,432,962.00	32,483,974.00	22.9%	Not Met
1st Subsequent Year (2019-20)	28,681,084.00	30,369,787.00	5.9%	Not Met
2nd Subsequent Year (2020-21)	29,292,523.00	31,031,226.00	5.9%	Not Met

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

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

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

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

2018-19 includes prior year carryover revenues. Received Title IV grant after budget adoption.

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

2018-19 1x funding decreased from budget adoption but LCFF revenue increased due to COLA changes.

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

Adopted budget does not include donations or non-recurring grant funding. 2018-19 revised budget includes new grants.

- 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)

Includes prior year carryover of categorical budgets and donations.

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

Increased Routine Restricted Maintenance Account budget to meet the 3% contributions requirement for 2018-19. Energy savings contract was terminated beginning 2019-20.

7. CRITERION: Facilities Maintenance

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

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

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

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

- The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- Two percent of the total general fund expenditures and other financing uses for that fiscal year.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,703,804.23	6,703,805.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		4,363,548.00	

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

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

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

The district received Proposition 51 funding in July 2018, after budget adoption. Increased the contributions in 2018-19 to reflect the 3% required contribution.

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)	5.0%	5.0%	0.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	0.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	472,526.00	151,130,504.00	N/A	Met
1st Subsequent Year (2019-20)	(8,803,624.00)	155,625,724.00	5.7%	Not Met
2nd Subsequent Year (2020-21)	(14,054,847.00)	160,736,136.00	8.7%	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)

2019-20 and 2020-21 expenses exceed revenue due to spending one-time revenue on ongoing expenses. Health and welfare increases approximately \$1 million annually. Pension liability (STRS and PERS) is estimated to increase by \$2.5 million annually. Reductions will need to be identified to balance the budget and meet the required reserve.

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)	26,629,068.28		Met
1st Subsequent Year (2019-20)	16,956,725.28		Met
2nd Subsequent Year (2020-21)	2,282,609.28		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)

Although general fund's overall ending fund balance is positive in 2020-21, the board is required to identify reductions in order to meet the minimum 3% reserve requirement.

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)	22,907,555.00		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.)	16,655	16,269	15,878
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 01I, objects 1000-7999) (Form MYPI, Line B11)	223,460,141.00	224,313,155.00	230,045,713.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	223,460,141.00	224,313,155.00	230,045,713.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,703,804.23	6,729,394.65	6,901,371.39
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)	6,703,804.23	6,729,394.65	6,901,371.39

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,173,007.56	11,215,658.56	11,502,286.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	(11,560,090.44)
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)	(0.03)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	11,173,007.53	11,215,658.56	(57,804.44)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	-0.03%
District's Reserve Standard (Section 10B, Line 7):	6,703,804.23	6,729,394.65	6,901,371.39
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The board will identify reductions to meet the reserve requirement in 2020-21.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(31,992,885.00)	(32,947,242.00)	3.0%	954,357.00	Met
1st Subsequent Year (2019-20)	(35,134,357.00)	(33,858,329.00)	-3.6%	(1,276,028.00)	Met
2nd Subsequent Year (2020-21)	(38,132,648.00)	(34,612,639.00)	-9.2%	(3,520,009.00)	Not 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)	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

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Special Education made the necessary reductions to lower contributions from unrestricted general fund. The district will continue to monitor the contributions.

- 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)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The district issued Go Bonds in 2016-17 from Prop H authorization.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption (Form 01CS, Item S7A)	First Interim
11,005,702.00	16,704,952.00
n/a	0.00
11,005,702.00	16,704,952.00

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

Actuarial	Actuarial
October 2017	August 2018

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

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
n/a	n/a
n/a	n/a
n/a	n/a

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

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

2,957,147.00	2,957,280.00
3,107,147.00	3,107,280.00
3,257,147.00	3,257,280.00

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

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

519,978.00	671,382.00
646,278.00	779,573.00
770,050.00	1,011,020.00

- d. Number of retirees receiving OPEB benefits

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

201	201
226	226
251	251

4. Comments:

The district contributes up to \$1,800 annually for medical coverage of retirees who are 55 or older with 20 years of service to OUSD, receiving PERS or STRS and retired on or before June 30, 2018. Contribution ceases when the retiree becomes eligible for Medicare. Some management and confidential retirees receive lifetime benefits under previous retirement agreements. In 2017-18, the district offered a Supplemental Employee Retirement Plan to employees that retired on or before June 30, 2018. OUSD expects that the number of retirees that will receive the \$1,800 post retirement benefit will increase by 150 due to the retirement incentive offered. Beginning 2018-19, eligible employees that retire on or after July 1, 2018 will receive \$6,000 annually for medical contribution coverage until the retiree becomes eligible for Medicare.

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?

Yes

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	579,879.00	579,879.00
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)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs	1,550,910.00	1,550,910.00
Current Year (2018-19)	1,550,910.00	1,550,910.00
1st Subsequent Year (2019-20)	1,500,910.00	1,550,910.00
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)

b. Amount contributed (funded) for self-insurance programs	1,550,910.00	1,550,910.00
Current Year (2018-19)	1,550,910.00	1,550,910.00
1st Subsequent Year (2019-20)	1,550,910.00	1,550,910.00
2nd Subsequent Year (2020-21)	1,550,910.00	1,550,910.00

4. Comments:

Dental coverage is provided to eligible employees working 4+ hours a day through self-funded plan. Retirees may contribute to participate in the district plan at their own expense.

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?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,013.6	935.5	935.5	935.5

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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	Yes	Yes
12,813,986	13,390,615	13,993,193
93.0%	93.0%	93.0%
4.5%	4.5%	4.5%

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

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

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
900,000	900,000	900,000
1.0%	1.0%	1.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	721.5	685.8	685.8	685.8

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
9,360,611	9,781,838	10,222,021
93.0%	93.0%	93.0%
4.5%	4.5%	4.5%

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

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

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

No		
----	--	--

--

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
216,255	216,255	218,973
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

n/a

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	73.0	70.0	70.0	70.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

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)?			
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)

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1,039,814	1,086,606	1,135,503
93.0%	93.0%	93.0%
4.5%	4.5%	4.5%

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

Yes

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

No

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

Yes

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

No

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

No

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

Yes

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

Comments:
(optional)

A4. SDCOE approved the charter for Scholarship Prep Charter School to open within the boundaries of OUSD in 2017-18. The district approved the expansion of Coastal Academy to grades 9-12.
A9. Dr. Julie Vitale was appointed as Superintendent effective June 26, 2018.

End of School District First Interim Criteria and Standards Review