



# EAST SIDE

## HIGH SCHOOL DISTRICT

*Silicon Valley*

Preparing every student to thrive in a global society.

## 2018-19 First Interim Financial Report



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**December 13, 2018**



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# **East Side Union High School District 2018-19 First Interim Report Executive Summary**

## **Introduction**

The following Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS) First Interim Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

The next Board information session on the budget will be held on or before February 2019. At that time, the Governor's 2019-2020 budget proposal will be known. The next financial report will be the Second Interim Report for the period ending January 31, 2019 and will be presented at a March Board meeting.

## **State Budget Update**

The First Interim Report for 2018-19 reflects activity through October 31, 2018. For 2018-19, the Governor's Budget provided a Proposition 98 guarantee of \$78.4 billion, an increase of \$2.8 billion from the previous level. The Governor's 2018-19 Budget includes funding to fully implement the Local Control Funding Formula (LCFF) and provides an additional \$404 million in ongoing funding intended to address some of the significant cost pressures facing LEAs.

The statutory cost-of-living (COLA) is revised upward from 2.51% in January to 2.71% in the enacted State budget for most remaining categorical programs, but the COLA for the LCFF increased to 3.7% due to the approval to provide additional funding beyond full implementation.

The enacted budget included fewer one-time discretionary funds for LEAs than proposed at the May Revision due to the increase in ongoing funds approved in the final Budget. Over \$1 billion dollars is appropriated, equal to an estimated \$184 per ADA.

The enacted State Budget also included \$300 million in ongoing funding, with half of the funding supporting the existing CTE Incentive Grant program and the other half funding the Governor's proposal to create a K-12 component of the Strong Workforce Program, which is administered by the California Colleges Chancellor's Office.

## **ESUHSD 2018-2019 Fiscal Overview**

In June, when the district adopted its 2018-19 multi-year budget, the District's budget for 2020-21 was projecting a \$23.6 million deficit with an estimated ending fund balance reserve of -7.85% which means the District would be unable to meet its state 3% minimum reserve unless substantive actions were taken. In order to address the budget shortfall and provide a positive budget forecast, the Board approved a resolution to reduce expenditures in 2020-21 by \$23.6 million. The reductions were planned as reductions in force (RIF) which totaled 222 FTEs in FY 2020-21 in order to provide a positive budget. The District will begin discussions with its bargaining units in an effort to develop negotiated reductions to avoid the RIF.

The other notable changes since budget adoption involves the beginning fund balance for 2018-19. The 2017-18 unaudited actuals combined ending fund balance totaled \$35,129,520. The 2017-18 combined ending fund balance was estimated to be \$30,352,532 at the 2018-19 Budget adoption. A difference of \$4,776,988.

The adopted budget had projected an October CBEDS enrollment count of 22,735. The District's actual CBEDS enrollment decreased by 120 students, down to 22,615 (excluding county COE). The decrease in projected enrollment for 2018-19 does not have a material impact on LCFF funding for 2018-19. Education Code provides financial safeguards for districts to be funded in the budget year at their higher P2 ADA level in the event a district's enrollment declines in consecutive years. The addition enrollment decline will have a greater impact on the LCFF funding in 2019-20 and subsequent years based on the initial enrollment projections.

## **Deficit Spending**

The District's deficit spending is projected to escalate over the next few years with continued demands on the budget which include higher pension costs for employees, increasing health and benefit cost, declining enrollment, higher special education, and food services costs which all continue to adversely impact the District's budget. The estimated deficit for 2018-19 is projected to be \$9.18 million and has increased by approximately \$1.88 million since budget adoption. This is mainly due to changes with the budget assumptions related to the district's child development centers operating the entire school year, instead of half the year.

## **Revenue Summary**

The District's projected revenues at First Interim total \$287.6 million and represents a \$2.2 million increase since budget adoption. The net increase was the result of several adjustments. The first adjustment was the increased COLA augmentation from 3.0% to 3.7%. This was an increase of \$1.3 million. The State consequently then reduced the projected one-time discretionary funds in lieu of COLA augmentation by approximately \$3.6 million. The remaining adjustments included additional Federal Title I funds, deferred CTE Grant income from 2017-18, and an increase in other miscellaneous local grants.

## **Local Control Funding Formula (LCFF)**

The enacted State Budget fully implements the LCFF in 2018-19. The Local Control Funding model provides a base grant per pupil across the four grade spans (i.e. K-3, 4-6, 7-8, and 9-12). For ESUHSD, our 2018-19 combined base grants total \$10,675 per ADA. Included is also a 20% supplemental grant above the base for eligible students identified through an unduplicated count as Free & Reduced lunch eligible, English Language Learners, and Foster Youth. There is also an additional concentration grant for eligible students exceeding 55% of enrollment. The District is not currently eligible to receive any concentration funding. At First Interim, the District's estimated enrollment for targeted eligible students totals almost 52.92%, down from 54.22% estimated in the 2018-19 Adopted budget.

## **Expenditure Summary**

The projections reflected in the First Interim Report are a result of the analysis of year-to-date expenditure projections against the adopted budget. This analysis included a review of all filled and vacant positions and other staffing and benefit considerations within the district.



The District's projected expenses (not including Other Uses) at First Interim total \$293.7 million and represent a \$2.77 million increase since budget adoption. A summary of changes for specific expenditure categories is presented below.

### **Certificated and Classified Salaries**

There were significant changes in variances within the expenditure categories for Certificated and Classified Salaries for the reporting period ending October 31, 2018 due primarily to negotiated settlements and projected savings from current unfilled positions. Certificated and classified salaries increased by a total of \$3.08 million.

### **Employee Benefits**

In the area of Employee Benefits, there was a significant decrease of \$1.8 million since budget adoption. The decrease was mainly attributable to adjustments made for STRS on Behalf, savings from current unfilled positions, and other adjustments.

### **Books, Supplies, and Contracted Services**

In the category of Books and Supplies and Operations and Contracted Services, there was an increase of \$2.45 million. The increase was primarily due to posting carryover budgets from prior year and accounting for some additional Federal funding.

### **Capital Outlay**

In the category of Capital Outlay, there was a decrease in expenditures totaling \$1.6 million. The decrease in expenditures was the result of transferring Redevelopment Agency funds to offset the district's contributions deferred and other maintenance capital improvement projects

### **Other Outgo**

In the category of Other Outgo, there was a \$591K increase due to the Career Tech Incentive Grant and Special Education costs.

There were no other significant changes in the other expense categories.

### **Ending Balance Summary**

At First Interim, the District projects an ending fund balance plus general reserve of approximately \$34.8 million for FY 2018-19. This amount represents an increase of \$3 million since budget adoption.

The State requires a District our size to maintain an ending reserve equal to three percent of total expenditures and other uses. At First Interim, the District's 3% reserve equals \$8.9 million.

**The district's components of the ending fund balance are as follows:**

**Components of Ending Fund Balance**

Revolving Cash	\$ 2,500
Stores	\$ 183,937
Economic Uncertainty 3% (Fund 17)	\$ 8,905,655
Legally Restricted (Categorical)	\$ 3,279,208
Designated Reserve – LCAP & EIA	\$ 1,274,201
Designated Reserve – Site Carryover	\$ 500,000
Designated Reserve – Budget Balancing	<u>\$ 20,709,180</u>

**Total Ending Fund Balance** **\$ 34,854,680**

**Reserve % - All Undesignated Reserves (including Fund 17) total 10.64% of General Fund**

**General Fund Restricted**

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways; it is either recognized as deferred revenue, which means it is recognized as revenue once it is spent, or if received and not spent and has carry-over provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of October 31, the projected restricted general fund carry-over is \$3.2 million.

**Child Nutrition Fund 61/Other Funds**

The Adopted budget indicated that the District's cafeteria fund is projected to have a deficit of \$919,349. At First Interim, the deficit is estimated to increase by \$30K to \$949,486.

**Other Post Employment Benefit (OPEB) Fund 71/Other Funds**

The Adopted Budget had projected an ending fund balance at fiscal year end for the OPEB fund at \$18.9 million. At First Interim, the ending fund balance is now projected at \$18.6 million. The OPEB fund is utilized to accumulate funds and pay post-retirement benefits for eligible ESUHSD retirees. The funds are managed by a third party administrator and is subject to increases and decreases depending on investment returns

There have been no notable changes in other District funds and programs at First Interim.

**Local Control Accountability Plan (LCAP) Budget**

The Local Control Accountability Plan (LCAP) budget is provided in the District's unrestricted general fund. The District's LCAP budget provides supplemental services to the District's English Language Learners, economically disadvantaged, migrant education students throughout the District, and Foster Youths. The Local Control Accountability Plan augments and provides supplemental support services for counseling, common core

math, class size reduction, A-G Credit Recovery, and other programs and services. The LCFF (supplemental) revenue is projected to be \$21,911,670. In addition, the program is carrying over \$2,789,587 from the prior year. The total supplemental expenditure budget for 2018-19 totals \$23.4 million.

## Multi-Year Financial Projection

The 2018-19 Multi-Year Financial Projection (MYFP) at First Interim reflects the District being able to maintain its 3% District mandated reserve in 2018-19 through FY 2020-21 after planned reductions are made in 2020-21. The District's multi-year budget for 2020-21 had projected a \$23.6 deficit with an estimated negative reserve of 7.85%. In order to address the budget shortfall and to provide a positive budget forecast, the Board approved a resolution to reduce expenditures in 20-21 by \$23.6 million. The planned reductions have already been adjusted in the District's budget forecast and would encompass a reduction in force (RIF) totaling 222 FTEs in 2020-21

The multi-year projections are based on assumptions listed in this binder and include estimates for COLA, current bargained agreements, health and benefit increases, step and column adjustments, CalSTRS and CalPERS contribution rates increases, enrollment fluctuations, and other variables. Any salary adjustments yet to be negotiated are not factored at this time. All of this and any other changes in revenues and expenditures, will have an impact on the ending fund balance projected at this time. The Multi-Year Financial Projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step and column adjustments, utilities and other ongoing expenditures such as encroachment from special education.

### Multi-Year Financial (with RIF as/of First Interim) Projection Summary for the General Fund:

Description	2018-19	2019-20	2020-21
<b>Beginning Fund Balance (incl. Fund 17)</b>	\$ 44,035,175	\$ 34,854,680	\$ 18,566,943
<b>Plus: Revenues/Other Sources</b>	\$ 287,674,685	\$ 277,532,000	\$ 281,212,596
<b>Total Available</b>	\$ 331,709,860	\$ 312,386,680	\$ 299,779,539
<b>Less: Expenditures/Other Uses</b>	\$ 296,855,180	\$ 293,819,737	\$ 284,850,329
<b>Ending Fund Balance (incl. Fund 17)</b>	\$ 34,854,680	\$ 18,566,943	\$ 14,929,210
<b>Projected Revenue Greater(Less) than Expenditure</b>	\$ (9,180,495)	\$ (16,287,737)	\$ (3,637,733)
<b>Restricted "RESERVE" or Legally Restricted Balance</b>	\$ 3,279,208	\$ 2,522,336	\$ 734,165
<b>"RESERVE" Required (3%)</b>	\$ 8,905,655	\$ 8,814,592	\$ 8,545,510
<b>Note: Fund Balance Reserves - Inventories/Prepays</b>	\$ 1,960,638	\$ 686,827	\$ 686,827
<b>Undesignated/Unappropriated</b>	\$ 20,709,179	\$ 6,543,188	\$ 4,962,708
<b>Reserve Percentage</b>	<b>10.64%</b>	<b>5.46%</b>	<b>4.98%</b>

## **Final Comments**

The recommendation to the Governing Board is to adopt a positive certification for the current fiscal period ending October 31, 2018. This certification reflects that the District will end this year and the next 2 years with a positive ending fund balance contingent upon Reduction in Force actions totaling \$23.6 million.

The Governor is expected to release his 2019-20 budget in early January. Now that the LCFF has been fully implemented and the LCFF Gap has been eliminated, any revenue changes with LCFF will be a factor of the State approved COLA.

Although the news coming out of Sacramento regarding the economy and increased State revenues is encouraging, the District continues to be plagued by increasing costs related to declining enrollment, increased STRS and PERS pension contributions, increased special education and health benefits costs. It is estimated that the cost increases related to these items are growing at a faster rate than new revenues coming into the district. As a result, deficit spending is still projected and is estimated to total \$29.1 million over the next three years. The District's first interim budget with proposed reductions in force leaves little margin for error or possible recession, therefore, the amount proposed for RIF could increase rapidly and reductions could be required more immediately as a result.

In summary, the District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the excellent educational program the community has come to enjoy and respect. The District will work with its stakeholders to explore new cost savings strategies and revenue enhancement efforts to provide relief to the District's budget in an effort to avoid a RIF. The District is once again enjoying a year of welcomed collaboration with parents, staff, and the East Side community as we work together to strengthen our District.

**On behalf of the Superintendent, a special thanks is extended to our Governing Board, Staff, Students, Parents and stakeholders for their continued support!**

# SECTION 1

## 2018-19 District Budget Assumptions Update and Comparative Analysis

**EAST SIDE UNION HIGH SCHOOL DISTRICT  
2018 / 19 First Interim - Budget Assumptions**

Description	2018 / 19	2018 / 19
	Adopted Budget	First Interim
<b>Based on SSC Dartboard</b>		
Statutory COLA	2.71%	2.71%
	3.00% (augmented)	3.70% (augmented)
LCFF Target Base	8,973	9,034
LCFF CTE	232	235
LCFF Unduplicated Count Percentage	54.22%	52.92%
LCFF Approved Funding Rate (GAP)	100.00%	100.00%
LCFF Entitlement (with prior year adjustment)	237,132,674	238,439,536
Lottery Per ADA - Unrestricted	146	151
- Restricted	48	53
Mandate Cost Block Grant per ADA	60	60
Title I	2,823,369	3,314,465
Title II	393,958	639,256
Career Technical Incentive	946,588	3,071,589
California Career Pathway	1,124,525	1,337,744
One Time Discretionary Revenue	7,673,739	4,060,393
Use of Facilities Rental	1,415,000	1,466,550
Enrollment (CBEDS) Projected	23,010	22,890
with NPS and Post Seniors		
Projected Funded Average Daily Attendance (ADA)	22,307	22,079
with East Side Special Ed ADA in County Program	255	256
Salary Step and Column % Increases:		
Certificated	1.50%	1.50%
Classified	2.00%	2.00%
Management	1.50%	1.50%
2% Salary Increases for Certificated & Classified Effective 2017-18		3,389,024
2% Salary Increases (Non-Bargaining Groups) Effective 2017-18		251,585
Decrease Teacher FTEs due to Enrollment Changes	(24.20 FTEs)	(24.00 FTEs)
One time 2% off schedule Salary adjustment	3,418,000	(3,418,000)
Reduction In Force Strategy		
Certificated Staff	(0.0 FTEs)	(0.0 FTEs)
Classified Staff	(0.0 FTEs)	(0.0 FTEs)
Administrators/Managers/Confidentials	(0.0 FTEs)	(0.0 FTEs)
Projected Savings with RIF		
Benefits:		
STRS	16.28%	16.28%
PERS	18.062%	18.062%
Medicare	1.45%	1.45%
OASDI	6.20%	6.20%
Workers' Comp	1.7860%	1.9199%
Unemployment Insurance	0.05%	0.05%
Health & Welfare Increase	3.50%	3.50%
SERP Annuity Paid by Fund 71	677,300	677,300
OPEB Paid by Fund 71	2,919,364	2,946,930
Medical Benefits Expenses to Self Insurance Fund, F68 (one time)		
Adjustment in Contribution to Self Insurance		(1,000,000)
Add back Medical Benefits Expense in General Fund	5,100,000	5,100,000
Operations:		
Augment Math / Science Text Book Adoption		
Utilities / Communication rates increase	10%	10%
Properties/Liabilities Insurance rate increase	10%	10%
Board Election Cost	480,000	480,000
Parcel Tax Expenses	(281,000)	(281,000)
New Enterprise Resource Planning Solution (ERP)	500,000	500,000
OPEB Debt Payment	2,187,272	2,187,272
Direct Cost Transfer for Ad Ed Concurrently Enroll	40,000	40,000
Contributions:		
Contribution to Special Ed	(42,074,083)	(43,506,675)
Contribution to Restricted Routine Maintenance from Unrestricted General Fund	(7,600,000)	(4,543,196)
Contribution to Restricted Routine Maintenance from Redevelopment Funds		(3,056,804)
<b>Total Contribution to Restricted Routine Maintenance</b>	<b>(7,600,000)</b>	<b>(7,600,000)</b>
Fund Transfers in/(out):		
Transfer from (to) General Reserve (F17)	(270,000)	(513,812)
Transfer to Child Development Fund (F12)	(514,359)	(1,537,542)
Transfer to Child Nutrition Services (F61)	(919,349)	(949,486)
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)

**East Side Union High School District  
General Fund 2018 - 19 First Interim**

Categories	2018/19 Adopted Budget			2018/19 First Interim			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
<b>Revenues</b>							
LCFF	237,132,674	-	237,132,674	238,439,536	-	238,439,536	1,306,862
Federal	172,516	10,397,151	10,569,667	-	10,973,090	10,973,090	403,423
Other State	12,298,704	16,246,349	28,545,053	8,825,161	18,426,619	27,251,780	(1,293,273)
Local	3,823,115	5,399,384	9,222,499	3,937,802	7,072,477	11,010,279	1,787,780
<b>Total Revenues</b>	<b>253,427,009</b>	<b>32,042,884</b>	<b>285,469,893</b>	<b>251,202,499</b>	<b>36,472,186</b>	<b>287,674,685</b>	<b>2,204,792</b>
<b>Expenditures</b>							
Certificated Salaries	104,417,483	18,698,723	123,116,206	106,074,184	19,774,238	125,848,422	2,732,216
Classified Salaries	21,389,012	10,221,421	31,610,433	21,513,123	10,452,219	31,965,342	354,909
Employee Benefits	55,770,035	26,208,689	81,978,724	54,174,841	26,024,162	80,199,003	(1,779,720)
Books & Supplies	2,893,721	4,958,830	7,852,551	2,765,547	5,549,427	8,314,974	462,423
Operation & Contracted Services	20,480,833	12,171,853	32,652,686	20,490,009	14,146,392	34,636,401	1,983,715
Capital Outlay	30,000	1,964,394	1,994,394	33,613	357,140	390,753	(1,603,641)
Other Outgo & ROC/P Transfer	3,577,468	6,632,022	10,209,490	3,667,768	7,132,745	10,800,513	591,024
Direct Support/Indirect Costs	(2,818,231)	2,199,342	(618,889)	(2,930,061)	2,341,720	(588,341)	30,548
Debt Services	2,187,272	-	2,187,272	2,187,272	-	2,187,272	-
<b>Total Expenditures</b>	<b>207,927,593</b>	<b>83,055,274</b>	<b>290,982,866</b>	<b>207,976,296</b>	<b>85,778,044</b>	<b>293,754,340</b>	<b>2,771,473</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>45,499,416</b>	<b>(51,012,390)</b>	<b>(5,512,974)</b>	<b>43,226,203</b>	<b>(49,305,858)</b>	<b>(6,079,655)</b>	<b>(566,681)</b>
<b>Other Sources / Uses</b>							
Subtract:							
Transfer to Child Nutrition Fund 61	919,349	-	919,349	949,486	-	949,486	30,137
Transfer to Child Development	514,359	-	514,359	1,537,542	-	1,537,542	1,023,183
Transfer to Gen Reserve Fund	270,000	-	270,000	513,812	-	513,812	243,812
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	-
Add:							
Transfer from	-	-	-	-	-	-	-
Transfer from Gen Reserve F17	-	-	-	-	-	-	-
Transfer from Other Restricted Programs	-	-	-	-	-	-	-
Contribute to Special Ed	(42,074,083)	42,074,083	-	(43,506,675)	43,506,675	-	-
Contribute to Restricted Routine Maintenance	(7,600,000)	7,600,000	-	(4,543,196)	4,543,196	-	-
Contribute to Other Restricted Program	-	-	-	-	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(5,978,375)</b>	<b>(1,338,307)</b>	<b>(7,316,682)</b>	<b>(7,924,508)</b>	<b>(1,255,987)</b>	<b>(9,180,495)</b>	<b>(1,863,813)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 26,800,796</b>	<b>\$ 3,551,736</b>	<b>\$ 30,352,532</b>	<b>\$ 30,594,325</b>	<b>\$ 4,535,195</b>	<b>\$ 35,129,520</b>	<b>\$ 4,776,988</b>
<b>ENDING BALANCE BEFORE RESERVE</b>	<b>20,822,421</b>	<b>2,213,429</b>	<b>23,035,850</b>	<b>22,669,817</b>	<b>3,279,208</b>	<b>25,949,025</b>	<b>2,913,175</b>
<b>Components of Ending Fund Balance</b>							
Revolving Cash	2,500	-	2,500	2,500	-	2,500	-
Stores	232,487	-	232,487	183,937	-	183,937	(48,550)
Legally Restricted Reserve	-	2,213,429	2,213,429	-	3,279,208	3,279,208	1,065,779
<b>Assigned</b>							
Site Projected Carryover	500,000	-	500,000	500,000	-	500,000	-
Supplemental	1,877,234	-	1,877,234	1,274,201	-	1,274,201	(603,033)
<b>Unassigned/Unappropriated</b>	<b>\$ 18,210,200</b>	<b>\$ 0</b>	<b>\$ 18,210,200</b>	<b>\$ 20,709,179</b>	<b>\$ 0</b>	<b>\$ 20,709,180</b>	<b>\$ 2,498,979</b>
Fund 17, General Reserve	8,783,597	-	8,783,597	8,905,655	-	8,905,655	122,058
<b>Ending Fund Balance F/03 plus F/17</b>	<b>\$ 29,606,018</b>	<b>\$ 2,213,429</b>	<b>\$ 31,819,447</b>	<b>\$ 31,575,472</b>	<b>\$ 3,279,208</b>	<b>\$ 34,854,680</b>	<b>\$ 3,035,233</b>

10.11%

10.64%

East Side Union High School District  
General Fund

Ending Fund Balance

Categories	2018/19 Adopted Budget			2018/19 First Interim			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
<b>Components of Ending Fund Balance</b>							
District Revolving Cash	2,500		2,500	2,500		2,500	-
District Warehouse Store	232,487		232,487	183,937		183,937	(48,550)
Site Projected Carryover	500,000		500,000	500,000		500,000	-
Supplemental	1,877,234		1,877,234	1,274,201		1,274,201	(603,033)
For Balancing Multi-Year Projection	18,210,200		18,210,200	20,709,179		20,709,179	2,498,980
<b>Restricted Categorical Programs</b>							
Medi-Cal Billing Option		955,461	955,461		918,542	918,542	(36,919)
Restricted Lottery			-		764,013	764,013	764,013
Restricted Routine Maintenance		225,359	225,359		372,347	372,347	146,988
Special Ed Mental Health		1,032,609	1,032,609		1,224,306	1,224,306	191,697
Fund 17, General Reserve	8,783,597		8,783,597	8,905,655		8,905,655	122,058
<b>Unassigned/Unappropriated</b>	<b>\$ 29,606,018</b>	<b>\$ 2,213,429</b>	<b>\$ 31,819,447</b>	<b>\$ 31,575,472</b>	<b>\$ 3,279,208</b>	<b>\$ 34,854,680</b>	<b>\$ 3,035,233</b>
	10.11%			10.64%			



**East Side Union High School District  
Restricted General Fund**

Categories	2018/19 Adopted Budget			2018/19 First Interim			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
<b>Revenues</b>							
LCFF	0	0	0	0	0	0	-
Federal	5,886,578	4,510,573	10,397,151	6,611,988	4,361,102	10,973,090	575,939
Other State	15,006,892	1,239,457	16,246,349	17,199,362	1,227,257	18,426,619	2,180,270
Local	4,745,785	653,599	5,399,384	6,533,678	538,799	7,072,477	1,673,093
<b>Total Revenues</b>	<b>25,639,255</b>	<b>6,403,629</b>	<b>32,042,884</b>	<b>30,345,028</b>	<b>6,127,158</b>	<b>36,472,186</b>	<b>4,429,302</b>
<b>Expenditures</b>							
Certificated Salaries	4,198,828	14,499,895	18,698,723	4,790,821	14,983,418	19,774,238	1,075,516
Classified Salaries	3,976,108	6,245,313	10,221,421	3,965,031	6,487,188	10,452,219	230,798
Employee Benefits	14,719,175	11,489,514	26,208,689	14,322,729	11,701,433	26,024,162	(184,526)
Books & Supplies	4,771,979	186,851	4,958,830	5,403,163	146,265	5,549,427	590,597
Operation & Contracted Services	3,495,211	8,676,642	12,171,853	5,563,238	8,583,154	14,146,392	1,974,539
Capital Outlay	1,964,394	0	1,964,394	357,140	0	357,140	(1,607,254)
Other Outgo & ROC/P Transfer	279,372	6,352,650	6,632,022	572,049	6,560,696	7,132,745	500,723
Direct Support/Indirect Costs	748,932	1,450,410	2,199,342	806,559	1,535,161	2,341,720	142,378
Debt Services	0	0	0	0	0	0	-
<b>Total Expenditures</b>	<b>34,153,999</b>	<b>48,901,275</b>	<b>83,055,274</b>	<b>35,780,730</b>	<b>49,997,314</b>	<b>85,778,044</b>	<b>2,722,770</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>(8,514,744)</b>	<b>(42,497,646)</b>	<b>(51,012,390)</b>	<b>(5,435,702)</b>	<b>(43,870,156)</b>	<b>(49,305,858)</b>	<b>1,706,532</b>
<b>Other Sources / Uses</b>							
Transfer in / out	7,600,000	42,074,083	49,674,083	4,543,196	43,506,675	48,049,871	(1,624,212)
Other Transfer in	0	0	0	0	0	0	0
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(914,744)</b>	<b>(423,563)</b>	<b>(1,338,307)</b>	<b>(892,506)</b>	<b>(363,481)</b>	<b>(1,255,987)</b>	<b>82,320</b>
<b>BEGINNING BALANCE</b>	<b>2,095,564</b>	<b>1,456,172</b>	<b>3,551,736</b>	<b>2,947,407</b>	<b>1,587,787</b>	<b>4,535,195</b>	<b>983,459</b>
Fund Balance Adjustment to Unrestricted							
<b>ENDING FUND BALANCE</b>	<b>1,180,820</b>	<b>1,032,609</b>	<b>2,213,429</b>	<b>2,054,901</b>	<b>1,224,307</b>	<b>3,279,208</b>	<b>1,065,779</b>

**East Side Union High School District  
General Fund Unrestricted LCAP Supplemental**

Categories	2018/19 Adopted Budget Supplemental	2018/19 First Interim Supplemental	Variance
<b>Revenues</b>			
LCFF	22,269,427	21,911,670	(357,757)
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
<b>Total Revenues</b>	<b>22,269,427</b>	<b>21,911,670</b>	<b>(357,757)</b>
<b>Expenditures</b>			
Certificated Salaries	13,310,650	13,632,410	321,760
Classified Salaries	924,676	1,075,905	151,229
Employee Benefits	5,976,370	5,867,386	(108,984)
Books & Supplies	12,200	136,400	124,200
Operation & Contracted Services	2,864,155	2,714,955	(149,200)
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>23,088,051</b>	<b>23,427,056</b>	<b>339,005</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>(818,624)</b>	<b>(1,515,386)</b>	<b>(696,762)</b>
<b>Other Sources / Uses</b>			
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(818,624)</b>	<b>(1,515,386)</b>	<b>(696,762)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 2,695,858</b>	<b>\$ 2,789,587</b>	<b>\$ 93,729</b>
Fund Balance Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,877,234</b>	<b>\$ 1,274,201</b>	<b>\$ (603,033)</b>

## SECTION 2

# Enrollment and Average Daily Attendance (ADA) Update Through 2020/21

**East Side Union High School District**  
**Enrollment/ADA Projections Through 2020/21**

<b>Fiscal Year</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
<b>Grade</b>	<b>CBEDS Enrollment</b>								
<b>Level</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
9	5674	5767	5988	5555	5617	5722	5416	5372	5267
10	5961	5683	5760	5948	5626	5609	5686	5316	5396
11	5856	5999	5713	5694	5981	5666	5557	5712	5305
12	6009	5874	5993	5806	5817	6096	5721	5725	5867
Adult Transition Program	124	156	174	164	172	188	182	187	187
NPS	62	53	57	70	74	55	53	53	53
<b>Total CBEDS Enrollment</b>	<b>23,686</b>	<b>23,532</b>	<b>23,685</b>	<b>23,237</b>	<b>23,287</b>	<b>23,336</b>	<b>22,615</b>	<b>22,365</b>	<b>22,075</b>
COE Sp Ed		251	245	258	272	275	275	275	275
<b>P2 ADA</b>	<b>22,524</b>	<b>22,659</b>	<b>22,731</b>	<b>22,342</b>	<b>22,309</b>	<b>22,338</b>	<b>21,698</b>	<b>21,461</b>	<b>21,186</b>
<b>Enrollment to ADA %</b>	<b>95.09%</b>	<b>95.27%</b>	<b>94.99%</b>	<b>95.09%</b>	<b>94.69%</b>	<b>94.61%</b>	<b>94.79%</b>	<b>94.79%</b>	<b>94.79%</b>

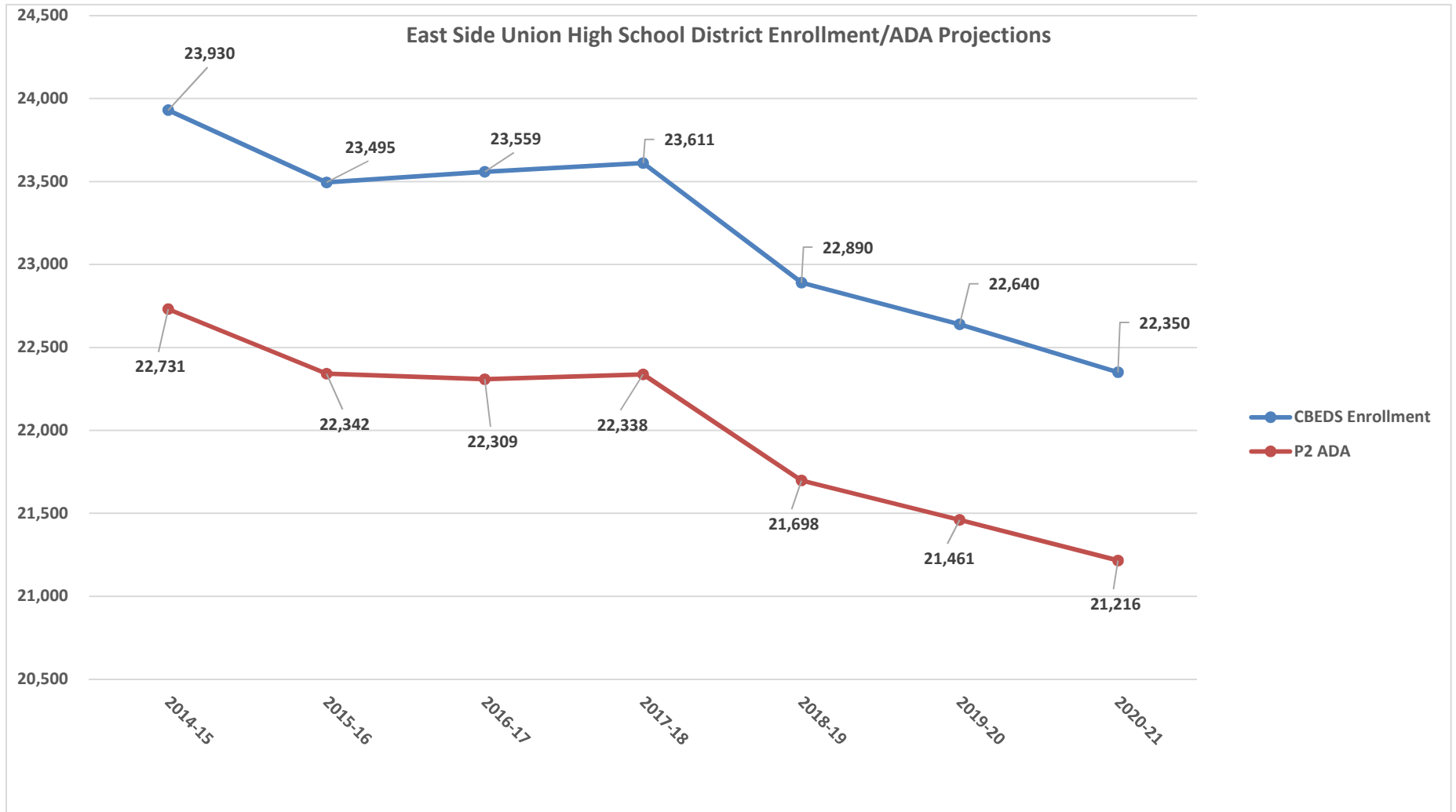
Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Since 2013/14 COE Sp Ed ADA has been funded with the District ADA.

In East Side Union High School District, the ADA figure is on average **94.72%** of CBEDS enrollment.

# East Side Union High School District

## Enrollment Projections Through 2020/21



# SECTION 3

2018/19 – 2020/21

Multi-Year Budget

Assumptions and Fiscal Update

**EAST SIDE UNION HIGH SCHOOL DISTRICT  
2018 / 19 First Interim - Budget Assumptions**

	2018 / 19	2019 / 20	2020 / 21
Description	First Interim	Projection	Projection
<b>Based on SSC Dartboard</b>			
Statutory COLA	2.71%	2.57%	2.67%
	3.70% (augmented)		
LCFF Target Base	9,034	9,266	9,513
LCFF CTE	235	241	247
LCFF Unduplicated Count Percentage	52.92%	52.46%	51.40%
LCFF Approved Funding Rate (GAP)	100.00%	100.00%	100.00%
LCFF Entitlement (with prior year adjustment)	238,439,536	237,387,151	240,452,174
Lottery Per ADA - Unrestricted	151	151	151
- Restricted	53	53	53
Mandate Cost Block Grant per ADA	60	61	63
Title I	3,314,465	3,699,438	3,798,213
Title II	639,256	590,116	605,872
Career Technical Incentive	3,071,589	0	0
California Career Pathway	1,337,744	0	0
One Time Discretionary Revenue	4,060,393	0	0
Use of Facilities Rental	1,466,550	1,466,550	1,466,550
Enrollment (CBEDS) Projected	22,890	22,640	22,350
with NPS and Post Seniors			
Projected Funded Average Daily Attendance (ADA)	22,079	21,438	21,201
with East Side Special Ed ADA in County Program	256	256	256
Salary Step and Column % Increases:			
Certificated	1.50%	1.50%	1.50%
Classified	2.00%	2.00%	2.00%
Management	1.50%	1.50%	1.50%
2% Salary Increases for Certificated & Classified Effective 2017-18	3,389,024	3,500,787	3,595,690
2% Salary Increases (Non-Bargaining Groups) Effective 2017-18	251,585	260,032	267,352
Decrease Teacher FTEs due to Enrollment Changes	(24.00 FTEs)	(8.4 FTEs)	(9.8 FTEs)
One time 2% off schedule Salary adjustment	(3,418,000)		
Reduction In Force Strategy			
Certificated Staff	(0.0 FTEs)	(0.0 FTEs)	(151.0 FTE's)
Classified Staff	(0.0 FTEs)	(0.0 FTEs)	(60.0 FTE's)
Administrators/Managers/Confidentials	(0.0 FTEs)	(0.0 FTEs)	(11.0 FTE's)
Projected Savings with RIF			(23,558,971)
Benefits:			
STRS	16.28%	18.13%	19.10%
PERS	18.062%	20.70%	23.40%
Medicare	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%
Workers' Comp	1.9199%	1.9199%	1.9199%
Unemployment Insurance	0.05%	0.05%	0.05%
Health & Welfare Increase	3.50%	6.00%	6.00%
SERP Annuity Paid by Fund 71	677,300	677,300	677,300
OPEB Paid by Fund 71	2,946,930	2,976,399	3,006,163
Medical Benefits Expenses to Self Insurance Fund, F68 (one time)		(7,000,000)	
Adjustment in Contribution to Self Insurance	(1,000,000)		
Add back Medical Benefits Expense in General Fund	5,100,000		7,000,000
Operations:			
Augment Math / Science Text Book Adoption		2,000,000	0
Utilities / Communication rates increase	10%	10%	10%
Properties/Liabilities Insurance rate increase	10%	10%	10%
Board Election Cost	480,000	(480,000)	320,000
Parcel Tax Expenses	(281,000)		
New Enterprise Resource Planning Solution (ERP)	500,000		
OPEB Debt Payment	2,187,272	2,228,343	2,275,529
Direct Cost Transfer for Ad Ed Concurrently Enroll	40,000	40,000	40,000
Contributions:			
Contribution to Special Ed	(43,506,675)	(45,270,277)	(47,157,686)
Contribution to Restricted Routine Maintenance from Unrestricted General Fund	(4,543,196)	(7,150,000)	(6,900,000)
Contribution to Restricted Routine Maintenance from Redevelopment Funds	(3,056,804)	(1,700,000)	(1,700,000)
<b>Total Contribution to Restricted Routine Maintenance</b>	<b>(7,600,000)</b>	<b>(8,850,000)</b>	<b>(8,600,000)</b>
Fund Transfers in/(out):			
Transfer from (to) General Reserve (F17)	(513,812)	0	284,000
Transfer to Child Development Fund (F12)	(1,537,542)	0	0
Transfer to Child Nutrition Services (F61)	(949,486)	(949,486)	(949,486)
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)	(100,000)

**East Side Union High School District  
General Fund 2018 - 19 First Interim w/RIF**

Categories	2018/19 First Interim			2019/20 Projection			2020/21 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenues</b>									
LCFF	238,439,536	-	238,439,536	237,387,151	-	237,387,151	240,452,174	-	240,452,174
Federal	-	10,973,090	10,973,090	-	11,473,372	11,473,372	-	11,576,874	11,576,874
Other State	8,825,161	18,426,619	27,251,780	4,500,539	14,517,462	19,018,001	4,587,999	14,942,074	19,530,073
Local	3,937,802	7,072,477	11,010,279	3,937,802	5,715,673	9,653,475	3,937,802	5,715,673	9,653,475
<b>Total Revenues</b>	<b>251,202,499</b>	<b>36,472,186</b>	<b>287,674,685</b>	<b>245,825,492</b>	<b>31,706,507</b>	<b>277,532,000</b>	<b>248,977,975</b>	<b>32,234,621</b>	<b>281,212,596</b>
<b>Expenditures</b>									
Certificated Salaries	106,074,184	19,774,238	125,848,422	107,105,236	18,665,122	125,770,358	107,976,815	18,945,099	126,921,914
Classified Salaries	21,513,123	10,452,219	31,965,342	22,043,471	10,555,787	32,599,258	22,484,340	10,766,903	33,251,243
RIF Budget Reduction			-			-	(23,558,971)		(23,558,971)
Employee Benefits	54,174,841	26,024,162	80,199,003	51,309,547	27,440,857	78,750,404	61,818,877	28,981,629	90,800,506
Books & Supplies	2,765,547	5,549,427	8,314,974	4,765,106	4,309,327	9,074,433	2,765,106	4,309,327	7,074,433
Operation & Contracted Services	20,490,009	14,146,392	34,636,401	19,902,638	13,435,909	33,338,546	21,219,007	13,559,455	34,778,463
Capital Outlay	33,613	357,140	390,753	33,613	248,051	281,664	33,613	248,051	281,664
Other Outgo & ROC/P Transfer	3,667,768	7,132,745	10,800,513	3,756,178	7,453,120	11,209,298	3,850,388	8,405,419	12,255,807
Direct Support/Indirect Costs	(2,930,061)	2,341,720	(588,341)	(3,257,537)	2,775,483	(482,054)	(3,144,341)	2,864,596	(279,745)
Debt Services	2,187,272	-	2,187,272	2,228,343	-	2,228,343	2,275,529	-	2,275,529
<b>Total Expenditures</b>	<b>207,976,296</b>	<b>85,778,044</b>	<b>293,754,340</b>	<b>207,886,595</b>	<b>84,883,656</b>	<b>292,770,251</b>	<b>195,720,363</b>	<b>88,080,479</b>	<b>283,800,843</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>43,226,203</b>	<b>(49,305,858)</b>	<b>(6,079,655)</b>	<b>37,938,898</b>	<b>(53,177,149)</b>	<b>(15,238,251)</b>	<b>53,257,611</b>	<b>(55,845,858)</b>	<b>(2,588,247)</b>
<b>Other Sources / Uses</b>									
Subtract:									
Transfer to Child Nutrition Fund 61	949,486	-	949,486	949,486	-	949,486	949,486	-	949,486
Transfer to Child Development	1,537,542	-	1,537,542	-	-	-	-	-	-
Transfer to Gen Reserve Fund	513,812	-	513,812	-	-	-	-	-	-
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000
Add:									
Transfer from	-	-	-	-	-	-	-	-	-
Transfer from Gen Reserve F17	-	-	-	91,063	-	91,063	269,082	-	269,082
Transfer from Other Restricted Programs	-	-	-	-	-	-	-	-	-
Contribute to Special Ed	(43,506,675)	43,506,675	-	(45,270,277)	45,270,277	(0)	(47,157,686)	47,157,686	0
Contribute to Restricted Routine Maintenance	(4,543,196)	4,543,196	-	(7,150,000)	7,150,000	-	(6,900,000)	6,900,000	-
Contribute to Other Restricted Program	-	-	-	-	-	-	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(7,924,508)</b>	<b>(1,255,987)</b>	<b>(9,180,495)</b>	<b>(15,439,802)</b>	<b>(756,872)</b>	<b>(16,196,674)</b>	<b>(1,580,479)</b>	<b>(1,788,172)</b>	<b>(3,368,650)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 30,594,325</b>	<b>\$ 4,535,195</b>	<b>\$ 35,129,520</b>	<b>\$ 22,669,817</b>	<b>\$ 3,279,208</b>	<b>\$ 25,949,025</b>	<b>\$ 7,230,015</b>	<b>\$ 2,522,336</b>	<b>\$ 9,752,351</b>
<b>ENDING BALANCE BEFORE RESERVE</b>	<b>22,669,817</b>	<b>3,279,208</b>	<b>25,949,025</b>	<b>7,230,015</b>	<b>2,522,336</b>	<b>9,752,351</b>	<b>5,649,536</b>	<b>734,165</b>	<b>6,383,701</b>
<b>Components of Ending Fund Balance</b>									
Revolving Cash	2,500	-	2,500	2,500	-	2,500	2,500	-	2,500
Stores	183,937	-	183,937	183,937	-	183,937	183,937	-	183,937
Legally Restricted Reserve	-	3,279,208	3,279,208	-	2,522,336	2,522,336	-	734,165	734,165
<b>Assigned</b>									
Site Projected Carryover	500,000	-	500,000	500,390	-	500,390	500,390	-	500,390
Supplemental	1,274,201	-	1,274,201	-	-	-	-	-	-
<b>Unassigned/Unappropriated</b>	<b>\$ 20,709,179</b>	<b>\$ 0</b>	<b>\$ 20,709,180</b>	<b>\$ 6,543,188</b>	<b>\$ 0</b>	<b>\$ 6,543,188</b>	<b>\$ 4,962,709</b>	<b>\$ (0)</b>	<b>\$ 4,962,709</b>
Fund 17, General Reserve	8,905,655	-	8,905,655	8,814,592	-	8,814,592	8,545,510	-	8,545,510
<b>Ending Fund Balance F/03 plus F/17</b>	<b>\$ 31,575,472</b>	<b>\$ 3,279,208</b>	<b>\$ 34,854,680</b>	<b>\$ 16,044,607</b>	<b>\$ 2,522,336</b>	<b>\$ 18,566,943</b>	<b>\$ 14,195,046</b>	<b>\$ 734,165</b>	<b>\$ 14,929,211</b>

10.64%

5.46%

4.98%



East Side Union High School District  
General Fund

Ending Fund Balance

Categories	2018/19 First Interim			2019/20 Projection			2020/21 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Components of Ending Fund Balance</b>									
District Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500
District Warehouse Store	183,937		183,937	183,937		183,937	183,937		183,937
Site Projected Carryover	500,000		500,000			-			-
Supplemental	1,274,201		1,274,201	-		-	-		-
For Balancing Multi-Year Projection	20,709,179		20,709,179	7,043,578		7,043,578	5,463,099		5,463,099
<b>Restricted Categorical Programs</b>									
Medi-Cal Billing Option		918,542	918,542		718,542	718,542		433,858	433,858
Restricted Lottery		764,013	764,013			-			-
Restricted Routine Maintenance		372,347	372,347		1,035,487	1,035,487			-
Special Ed Mental Health		1,224,306	1,224,306		768,307	768,307		300,307	300,307
Fund 17, General Reserve	8,905,655		8,905,655	8,814,592		8,814,592	8,545,510		8,545,510
<b>Unassigned/Unappropriated</b>	<b>\$ 31,575,472</b>	<b>\$ 3,279,208</b>	<b>\$ 34,854,680</b>	<b>\$ 16,044,607</b>	<b>\$ 2,522,336</b>	<b>\$ 18,566,943</b>	<b>\$ 14,195,046</b>	<b>\$ 734,165</b>	<b>\$ 14,929,211</b>
	10.64%			5.46%			4.98%		

**East Side Union High School District  
Restricted General Fund**

Categories	2018/19 First Interim			2019/20 Projection			2020/21 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
<b>Revenues</b>									
LCFF	0	0	0	0	0	0	0	0	0
Federal	6,611,988	4,361,102	10,973,090	6,975,581	4,497,791	11,473,372	7,101,705	4,475,169	11,576,874
Other State	17,199,362	1,227,257	18,426,619	13,290,205	1,227,257	14,517,462	13,714,817	1,227,257	14,942,074
Local	6,533,678	538,799	7,072,477	5,176,874	538,799	5,715,673	5,176,874	538,799	5,715,673
<b>Total Revenues</b>	<b>30,345,028</b>	<b>6,127,158</b>	<b>36,472,186</b>	<b>25,442,660</b>	<b>6,263,847</b>	<b>31,706,507</b>	<b>25,993,396</b>	<b>6,241,225</b>	<b>32,234,621</b>
<b>Expenditures</b>									
Certificated Salaries	4,790,821	14,983,418	19,774,238	3,777,693	14,887,429	18,665,122	3,834,358	15,110,740	18,945,099
Classified Salaries	3,965,031	6,487,188	10,452,219	4,041,876	6,513,911	10,555,787	4,122,713	6,644,190	10,766,903
Employee Benefits	14,322,729	11,701,433	26,024,162	14,979,561	12,461,296	27,440,857	15,671,102	13,310,527	28,981,629
Books & Supplies	5,403,163	146,265	5,549,427	4,163,063	146,265	4,309,327	4,163,063	146,265	4,309,327
Operation & Contracted Services	5,563,238	8,583,154	14,146,392	4,665,244	8,770,665	13,435,909	4,665,244	8,894,211	13,559,455
Capital Outlay	357,140	0	357,140	248,051	0	248,051	248,051	0	248,051
Other Outgo & ROC/P Transfer	572,049	6,560,696	7,132,745	105,000	7,348,120	7,453,120	572,049	7,833,370	8,405,419
Direct Support/Indirect Costs	806,559	1,535,161	2,341,720	913,045	1,862,438	2,775,483	936,988	1,927,608	2,864,596
Debt Services	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>35,780,730</b>	<b>49,997,314</b>	<b>85,778,044</b>	<b>32,893,532</b>	<b>51,990,124</b>	<b>84,883,656</b>	<b>34,213,568</b>	<b>53,866,911</b>	<b>88,080,479</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>(5,435,702)</b>	<b>(43,870,156)</b>	<b>(49,305,858)</b>	<b>(7,450,872)</b>	<b>(45,726,277)</b>	<b>(53,177,149)</b>	<b>(8,220,172)</b>	<b>(47,625,686)</b>	<b>(55,845,858)</b>
<b>Other Sources / Uses</b>									
Transfer in / out	4,543,196	43,506,675	48,049,871	7,150,000	45,270,277	52,420,277	6,900,000	47,157,686	54,057,686
Other Transfer in	0	0	0	0	0	0	0	0	0
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(892,506)</b>	<b>(363,481)</b>	<b>(1,255,987)</b>	<b>(300,872)</b>	<b>(456,000)</b>	<b>(756,872)</b>	<b>(1,320,172)</b>	<b>(468,000)</b>	<b>(1,788,172)</b>
<b>BEGINNING BALANCE</b>	<b>2,947,407</b>	<b>1,587,787</b>	<b>4,535,195</b>	<b>2,054,901</b>	<b>1,224,307</b>	<b>3,279,208</b>	<b>1,754,029</b>	<b>768,307</b>	<b>2,522,336</b>
Fund Balance Adjustment to Unrestricted									
<b>ENDING FUND BALANCE</b>	<b>2,054,901</b>	<b>1,224,307</b>	<b>3,279,208</b>	<b>1,754,029</b>	<b>768,307</b>	<b>2,522,336</b>	<b>433,857</b>	<b>300,307</b>	<b>734,164</b>

**East Side Union High School District  
General Fund Unrestricted LCAP Supplemental**

Categories	2018/19 First Interim Supplemental	2019/20 Projection Supplemental	2020/21 Projection Supplemental
<b>Revenues</b>			
LCFF	21,911,670	21,639,360	21,500,436
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
<b>Total Revenues</b>	<b>21,911,670</b>	<b>21,639,360</b>	<b>21,500,436</b>
<b>Expenditures</b>			
Certificated Salaries	13,632,410	13,430,896	13,632,360
Classified Salaries	1,075,905	1,097,423	1,119,372
Employee Benefits	5,867,386	6,216,729	6,610,333
Books & Supplies	136,400	135,959	135,959
Operation & Contracted Services	2,714,955	2,032,554	2,032,554
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>23,427,056</b>	<b>22,913,561</b>	<b>23,530,577</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>(1,515,386)</b>	<b>(1,274,201)</b>	<b>(2,030,141)</b>
<b>Other Sources / Uses</b>			
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(1,515,386)</b>	<b>(1,274,201)</b>	<b>(2,030,141)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 2,789,587</b>	<b>\$ 1,274,201</b>	<b>\$ (0)</b>
Fund Balance Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,274,201</b>	<b>\$ (0)</b>	<b>\$ (2,030,141)</b>

# SECTION 4

## Other Funds Update

# **East Side Union High School District**

## **2018 - 19 First Interim – Other Funds**

### **Adult Ed Fund – 11**

This fund is primarily used to provide a learning environment which fosters adult students who expect to learn skills, technology, and communication for their personal, academic and professional needs.

Since 2015/16 the Governor has provided and dedicated funding to Adult Education as part of a Block Grant. The program also receives Federal grants. Fund 11 is projected to have a balance of \$678 thousand for the fiscal year ending June 30, 2019.

### **Child Development Fund – 12**

The Child Development Fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school-age mothers and for the community.

Fund 12 is funded by various sources from Federal, State, Local Grants, and local parent fees. The District projects to contribute \$1.5 million from General Fund to the Program.

### **Deferred Maintenance Fund – 14**

F14 will be depleted in the fiscal year 2018-19. The District will set aside some of the Restricted Routine Maintenance Fund to upkeep the deferred maintenance projects. In addition, the District has \$14 million in Fund 35 balance which could also be used to support deferred maintenance requirements and emergency capital improvements.

### **General Reserve Fund for Other than Capital Outlay Projects – 17**

This fund is used primarily to set aside the State required amount for general operating reserve purposes or for economic uncertainties. Amounts from this fund must first be transferred into the General Fund before expenditures may be made. The fund is projected to have a balance of \$8.9 million for the fiscal year ending June 30, 2019.

### **Building Fund – 21**

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter-approved General Obligation Bond – Measure G. The fund is projected to have a balance of \$5.6 million for the fiscal year ending June 30, 2019.

### **Building Fund – 22**

The purpose of this fund is for educational technology support, equipment, infrastructure, and other technical system costs in accordance to the language of the voter approved the General Obligation Bond – Measure I (Ed Tech) in November 2014. The fund is projected to have a fund balance of \$6.7 million for the fiscal year ending June 30, 2019.

### **Building Fund – 23**

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter-approved General Obligation Bond – Measure E. The District sold \$79 million of bond to fund the uncompleted projects in March of 2017. The fund is projected to have a balance of \$28 million for the fiscal year ending June 30, 2019.

### **Building Fund – 24**

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure I in November 2012. The fund is projected to have a balance of \$7.9 million for the fiscal year ending June 30, 2019.

### **Capital Facilities Fund – 25**

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$11.4 million for the fiscal year ending June 30, 2019.

### **Building Fund – 26**

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure Z in November 2016. The District sold \$72 million of bond to fund the projects in June of 2017. The fund is projected to have a balance of \$60.6 million for the fiscal year ending June 30, 2019.

### **County School Facilities Fund – 35**

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants. For the fiscal year ending June 30, 2019, the fund is projected to have a fund balance of \$14.5 million which has been set aside to support deferred maintenance projects and emergency capital improvements.

### **Special Reserve – Capital Project Fund – 40**

This fund was established primarily to provide for the accumulation of General Fund money for Capital Outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other facilities funds. Authorized resources are proceeds from the sale or lease with option to purchase, rentals and lease of real property specifically authorized for deposit to the fund by the Governing Board. The District received a total of \$11 million for the Emergency Repairs apportionment from the State in 2016/17. The District is required to use up the apportionment for the projects by April 2018. The fund is projected to have a balance of \$3 thousand for the fiscal year ending June 30, 2019.

### **Cafeteria Special Revenue Fund – 61**

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by various sources from Federal, State and local food sales. Since 2014/15 Child Nutrition Service Program not only offers free meals to all eligible free students but also provides eligible reduced students-meals at no charge. The District has 41.9% or 9,434 Free and Reduce students eligible as of 11/27/2018. The fund is projected to need a contribution of \$949 thousand from the General Fund for the fiscal year 2018/19.

### **Self-Insurance Fund for Property & Liability – 67**

The fund is used to separate money for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is projected to have a balance of \$487 thousand for the fiscal year ending June 30, 2019.

### **Self-Insurance Fund for Dental and PPO Medical – 68**

The fund is used to separate money for self-insurance activities related to dental and PPO medical (AETNA) insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The District used \$5.1 million to pay for the medical benefits in fiscal year 2017/18 to reduce the General Fund cost for one year. The fund is projected to have a balance of \$11.4 million which is about \$8 million over the recommended amount the District needs to set aside to pay claims. Therefore the District plans to use the \$7 million in fiscal year 2019/20 to reduce the General Fund costs for one more year.

### **OPEB with Irrevocable Trust Fund – 71**

This fund is earmarked for the future cost of post-employment benefits and has contributed irrevocably to a separate trust which is managed by an outside fiscal agent. The Other Post-Employment Benefits, OPEB, and SERP are paid from this fund. The fund is invested in the stock market and investment income can be vulnerable. The fund is projected to have a balance of \$18.6 million for the fiscal year ending June 30, 2019.

### **Scholarship Fund – 73**

This fund is invested with a fiscal agent to generate proceeds to fund the student scholarship which is called “Go for It” Scholarship. The fund is projected to have a balance of \$681 thousand for the fiscal year ending June 30, 2019.

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Adult Education**  
**Fund - 11**

Categories	2018/19 Adopted Budget	2018/19 First Interim	Variance
<b>Revenues</b>			
Federal	676,062	734,097	58,035
Other State	7,181,321	7,257,796	76,475
Local	99,000	81,892	(17,108)
<b>Total Revenues</b>	<b>7,956,383</b>	<b>8,073,785</b>	<b>117,402</b>
<b>Expenditures</b>			
Certificated Salaries	3,239,312	3,279,462	40,150
Classified Salaries	1,162,954	1,078,113	(84,841)
Employee Benefits	2,036,744	1,997,812	(38,932)
Books & Supplies	915,464	844,755	(70,709)
Operation & Contracted Services	832,285	528,774	(303,511)
Capital Outlay	205,000	0	(205,000)
Other Outgo	0	0	0
Direct Support/Indirect Costs	303,964	292,992	(10,972)
<b>Total Expenditures</b>	<b>8,695,723</b>	<b>8,021,908</b>	<b>(673,815)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(739,340)	51,877	791,217
<b>Other Financing Sources/Uses</b>			
Transfer In	0	0	0
<b>BEGINNING BALANCE</b>	<b>851,621</b>	<b>625,784</b>	<b>(225,837)</b>
Net Increase (Decrease) in Fund Balance	(739,340)	51,877	791,217
<b>ENDING BALANCE</b>	<b>112,281</b>	<b>677,661</b>	<b>565,380</b>



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Child Development Fund**  
**Fund - 12**

Categories	2018/19 Adopted Budget	2018/19 First Interim	Variance
<b>Revenues</b>			
Federal	546,333	290,476	(255,857)
Other State	1,557,764	788,187	(769,577)
Local	0	33,328	33,328
<b>Total Revenues</b>	<b>2,104,097</b>	<b>1,111,991</b>	<b>(992,106)</b>
<b>Expenditures</b>			
Certificated Salaries	635,345	669,387	34,042
Classified Salaries	891,253	885,981	(5,272)
Employee Benefits	1,010,186	1,000,377	(9,809)
Books & Supplies	38,772	61,547	22,775
Contracted Services	42,900	32,240	(10,660)
<b>Total Expenditures</b>	<b>2,618,456</b>	<b>2,649,532</b>	<b>31,076</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(514,359)	(1,537,541)	(1,023,182)
<b>Other Financing Sources/Uses</b>			
Contribution from General Fund	514,359	1,537,541	1,023,182
<b>BEGINNING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	0	(0)	(0)
<b>ENDING BALANCE</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Deferred Maintenance**  
**Fund - 14**

Categories	2018/19 Adopted Budget	2018/19 First Interim	Variance
<b>Revenues</b>			
Transfer from General Fund LCFF	0	0	0
Local	0	250	250
<b>Total Revenues</b>	<b>0</b>	<b>250</b>	<b>250</b>
<b>Expenditures</b>			
Books & Supplies	0	5,738	5,738
Contracted Services	0	0	0
Capital Outlay	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>5,738</b>	<b>5,738</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	(5,488)	(5,488)
<b>Other Financing Sources/Uses</b>			
Transfer In / Contribution from General Fund	0	0	0
<b>BEGINNING BALANCE</b>	<b>0</b>	<b>5,488</b>	<b>5,488</b>
Net Increase (Decrease) in Fund Balance	0	(5,488)	(5,488)
<b>ENDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**General Reserve**  
**Fund - 17**

Categories	2018/19 Adopted Budget	2018/19 First interim	Variance
<b>Revenues</b>			
Local	86,613	86,074	(539)
<b>Total Revenues</b>	<b>86,613</b>	<b>86,074</b>	<b>(539)</b>
<b>Expenditures</b>			
Other Outgo	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	86,613	86,074	(539)
<b>Other Financing Sources/Uses</b>			
Transfer In	270,000	513,812	243,812
<b>BEGINNING BALANCE</b>	<b>8,426,984</b>	<b>8,305,769</b>	<b>(121,215)</b>
Net Increase (Decrease) in Fund Balance	356,613	599,886	243,273
<b>ENDING BALANCE</b>	<b>8,783,597</b>	<b>8,905,655</b>	<b>122,058</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure G)**

**Fund - 21**

Categories	2018/19 Adopted Budget	2018/19 First Interim	Variance
<b>Revenues</b>			
Other State	0	20	20
Local	89,975	89,975	0
<b>Total Revenues</b>	<b>89,975</b>	<b>89,995</b>	<b>0</b>
<b>Expenditures</b>			
Classified Salaries	175,741	270,849	95,108
Employee Benefits	88,286	137,774	49,488
Books & Supplies	183,321	183,000	(321)
Contracted Services	193,453	194,065	612
Capital Outlay	4,600,000	3,100,000	(1,500,000)
<b>Total Expenditures</b>	<b>5,240,801</b>	<b>3,885,689</b>	<b>(1,355,112)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(5,150,826)	(3,795,694)	1,355,112
<b>Other Financing Sources/Uses</b>			
Transfer In			
<b>BEGINNING BALANCE</b>	<b>9,365,801</b>	<b>9,357,431</b>	<b>(8,370)</b>
<b>Audit Adjustment</b>			
Net Increase (Decrease) in Fund Balance	(5,150,826)	(3,795,694)	1,355,112
<b>ENDING BALANCE</b>	<b>4,214,975</b>	<b>5,561,737</b>	<b>1,346,742</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure I-2014)**

**Fund - 22**

Categories	2018/19 Adopted Budget	2018/19 First Interim	Variance
<b>Revenues</b>			
Local	80,000	114,000	34,000
<b>Total Revenues</b>	<b>80,000</b>	<b>114,000</b>	<b>34,000</b>
<b>Expenditures</b>			
Classified Salaries	145,603	141,247	(4,356)
Employee Benefits	67,146	66,432	(714)
Books & Supplies	3,756,737	2,200,000	(1,556,737)
Contracted Services	4,272,500	3,277,500	(995,000)
Capital Outlay	600,000	800,000	200,000
<b>Total Expenditures</b>	<b>8,841,986</b>	<b>6,485,179</b>	<b>(2,356,807)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(8,761,986)	(6,371,179)	2,390,807
<b>Other Financing Sources/Uses</b>			
Other Sources	20,000,000	0	(20,000,000)
<b>BEGINNING BALANCE</b>	<b>11,979,986</b>	<b>13,061,321</b>	1,081,335
<b>Audit Adjustment for 2015/16</b>			
Net Increase (Decrease) in Fund Balance	11,238,014	(6,371,179)	(17,609,193)
<b>ENDING BALANCE</b>	<b>23,218,000</b>	<b>6,690,142</b>	<b>(16,527,858)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure E)**  
**Fund - 23**

Categories	2018/19 Adopted Budget	2018/19 First Interim	Variance
<b>Revenues</b>			
Other State Revenues			0
Other Local Revenues	520,000	522,500	2,500
<b>Total Revenues</b>	<b>520,000</b>	<b>522,500</b>	<b>2,500</b>
<b>Expenditures</b>			
Classified Salaries	831,864	603,705	(228,159)
Employee Benefits	410,274	321,264	(89,010)
Books & Supplies	2,000,000	2,000,000	0
Contracted Services	713,226	713,226	0
Capital Outlay	17,500,000	17,762,399	262,399
<b>Total Expenditures</b>	<b>21,455,364</b>	<b>21,400,594</b>	<b>(54,770)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(20,935,364)	(20,878,094)	57,270
<b>Other Financing Sources/Uses</b>			
Other Sources	0	0	0
<b>BEGINNING BALANCE</b>	<b>48,436,564</b>	<b>48,848,221</b>	411,657
Net Increase (Decrease) in Fund Balance	(20,935,364)	(20,878,094)	57,270
<b>ENDING BALANCE</b>	<b>27,501,200</b>	<b>27,970,127</b>	<b>468,927</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure I)**  
**Fund - 24**

Categories	2018/19 Adopted Budget	2018/19 First Interim	Variance
<b>Revenues</b>			
Other State			0
Local	325,000	323,202	(1,798)
<b>Total Revenues</b>	<b>325,000</b>	<b>323,202</b>	<b>(1,798)</b>
<b>Expenditures</b>			
Classified Salaries	518,709	370,133	(148,576)
Employee Benefits	240,977	199,225	(41,752)
Books & Supplies	2,248,691	2,248,691	0
Contracted Services	551,841	553,749	1,908
Capital Outlay	21,100,000	18,100,000	(3,000,000)
<b>Total Expenditures</b>	<b>24,660,218</b>	<b>21,471,797</b>	<b>(3,188,421)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(24,335,218)	(21,148,595)	3,186,623
<b>Other Financing Sources/Uses</b>			
Other Sources	0	0	0
<b>BEGINNING BALANCE</b>	<b>32,411,542</b>	<b>29,031,591</b>	<b>(3,379,951)</b>
Net Increase (Decrease) in Fund Balance	(24,335,218)	(21,148,595)	3,186,623
<b>ENDING BALANCE</b>	<b>8,076,324</b>	<b>7,882,996</b>	<b>(193,328)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Capital Facilities Fund (Developer Fees)**  
**Fund - 25**

Categories	2018/19 Adopted Budget	2018/19 First Interim	Variance
<b>Revenues</b>			
Other State	0	0	0
Local	1,809,608	1,796,000	(13,608)
<b>Total Revenues</b>	<b>1,809,608</b>	<b>1,796,000</b>	<b>(13,608)</b>
<b>Expenditures</b>			
Books & Supplies	15,500	2,000	(13,500)
Operation and Contracted Services	142,608	127,000	(15,608)
Capital Outlay	1,480,000	0	(1,480,000)
<b>Total Expenditures</b>	<b>1,638,108</b>	<b>129,000</b>	<b>(1,509,108)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	171,500	1,667,000	1,495,500
<b>Other Financing Sources/Uses</b>			
Transfer In	0	0	0
<b>BEGINNING BALANCE</b>	<b>8,983,420</b>	<b>9,688,646</b>	705,226
Net Increase (Decrease) in Fund Balance	171,500	1,667,000	1,495,500
<b>ENDING BALANCE</b>	<b>9,154,920</b>	<b>11,355,646</b>	<b>2,200,726</b>



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure Z)**

**Fund - 26**

Categories	2018/19 Adopted Budget	2018/19 First Interim	Variance
<b>Revenues</b>			
Local	800,000	800,000	0
<b>Total Revenues</b>	<b>800,000</b>	<b>800,000</b>	<b>0</b>
<b>Expenditures</b>			
Classified Salaries	268,700	122,371	(146,329)
Employee Benefits	130,115	73,410	(56,705)
Books & Supplies	11,000	11,000	0
Contracted Services	526,143	522,886	(3,257)
Capital Outlay	10,500,000	10,500,000	0
<b>Total Expenditures</b>	<b>11,435,958</b>	<b>11,229,667</b>	<b>(206,291)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(10,635,958)	(10,429,667)	206,291
<b>Other Financing Sources/Uses</b>			
Other Sources	0	0	0
Transfer In			
<b>BEGINNING BALANCE</b>	<b>70,705,734</b>	<b>71,068,013</b>	<b>362,279</b>
Net Increase (Decrease) in Fund Balance	(10,635,958)	(10,429,667)	206,291
<b>ENDING BALANCE</b>	<b>60,069,776</b>	<b>60,638,346</b>	<b>568,570</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**County School Facilities**  
**Fund - 35**

Categories	2018/19 Adopted Budget	2018/19 First Interim	Variance
<b>Revenues</b>			
Other State Revenue	0	914,256	914,256
Local	154,000	180,000	26,000
<b>Total Revenues</b>	<b>154,000</b>	<b>1,094,256</b>	<b>940,256</b>
<b>Expenditures</b>			
Classified Salaries	0	5,172	5,172
Employee Benefits	0	498	498
Books and Supplies	600,000	650,000	50,000
Contracted Services & Operating Exp	100,000	100,100	100
Capital Outlay	5,248,369	3,050,000	(2,198,369)
Other Outgo	0	0	0
<b>Total Expenditures</b>	<b>5,948,369</b>	<b>3,805,769</b>	<b>(2,142,600)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(5,794,369)	(2,711,513)	3,082,856
<b>Other Financing Sources/Uses</b>			
Transfer In			
<b>BEGINNING BALANCE</b>	<b>16,763,800</b>	<b>17,233,908</b>	470,108
Net Increase (Decrease) in Fund Balance	(5,794,369)	(2,711,513)	3,082,856
<b>ENDING BALANCE</b>	<b>10,969,431</b>	<b>14,522,395</b>	<b>3,552,964</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Special Reserve - Capital Outlay Projects**  
**Fund - 40**

Categories	2018/19 Adopted Budget	2018/19 First Interim	Variance
<b>Revenues</b>			
Other State Revenue	2,680,430	2,680,430	0
Local	35,766	35,766	0
<b>Total Revenues</b>	<b>2,716,196</b>	<b>2,716,196</b>	<b>0</b>
<b>Expenditures</b>			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Contracted Services & Operating Exp	0	0	0
Capital Outlay	2,714,603	2,714,603	0
<b>Total Expenditures</b>	<b>2,714,603</b>	<b>2,714,603</b>	<b>0</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	1,593	1,593	0
<b>Other Financing Sources/Uses</b>			
Transfer In	0	0	0
<b>BEGINNING BALANCE</b>	<b>1,588</b>	<b>1,606</b>	<b>18</b>
Net Increase (Decrease) in Fund Balance	1,593	1,593	0
<b>ENDING BALANCE</b>	<b>3,181</b>	<b>3,199</b>	<b>18</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Child Nutrition Services**  
**Fund - 61**

Categories	2018/19 Adopted Budget	2018/19 First Interim	Variance
<b>Revenues</b>			
Federal	4,576,372	4,591,900	15,528
Other State	326,446	312,473	(13,973)
Local	1,650,142	1,427,221	(222,921)
<b>Total Revenues</b>	<b>6,552,960</b>	<b>6,331,594</b>	<b>(221,366)</b>
<b>Expenditures</b>			
Classified Salaries	3,124,071	3,153,301	29,230
Employee Benefits	1,901,358	1,903,677	2,319
Books & Supplies	2,027,733	1,843,224	(184,509)
Contracted Services	104,222	85,526	(18,696)
Capital Outlay	0	0	0
Direct Support/Indirect Costs	314,925	295,352	(19,573)
<b>Total Expenditures</b>	<b>7,472,309</b>	<b>7,281,080</b>	<b>(191,229)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(919,349)	(949,486)	(30,137)
<b>Other Financing Sources/Uses</b>			
Transfer In / Contribution from General Fund	919,349	949,486	30,137
<b>BEGINNING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	0	0	0
<b>ENDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Self Insurance Fund - Property/Liability**  
**Fund - 67**

Categories	2018/19 Adopted Budget	2018/19 First Interim	Variance
<b>Revenues</b>			
Local	200,000	200,000	0
<b>Total Revenues</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>
<b>Expenditures</b>			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	33,000	33,000	0
Contracted Services / Operations	350,000	330,000	(20,000)
Other Outgo	0	0	0
<b>Total Expenditures</b>	<b>383,000</b>	<b>363,000</b>	<b>(20,000)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(183,000)	(163,000)	20,000
<b>Other Financing Sources/Uses</b>			
Transfer In	100,000	100,000	0
<b>BEGINNING BALANCE</b>	<b>465,651</b>	<b>549,868</b>	<b>84,217</b>
Net Increase (Decrease) in Fund Balance	(83,000)	(63,000)	20,000
<b>ENDING BALANCE</b>	<b>382,651</b>	<b>486,868</b>	<b>104,217</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Self Insurance Fund - Medical**  
**Fund - 68**

Categories	2018/19 Adopted Budget	2018/19 First Interim	Variance
<b>Revenues</b>			
Local	11,692,387	11,459,257	(233,130)
<b>Total Revenues</b>	<b>11,692,387</b>	<b>11,459,257</b>	<b>(233,130)</b>
<b>Expenditures</b>			
Employee Benefits	0	0	0
Contracted Services	11,584,235	9,468,303	(2,115,932)
<b>Total Expenditures</b>	<b>11,584,235</b>	<b>9,468,303</b>	<b>(2,115,932)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	108,152	1,990,954	1,882,802
<b>Other Financing Sources/Uses</b>			
Transfer In	0	0	0
<b>BEGINNING BALANCE</b>	<b>10,329,411</b>	<b>9,412,091</b>	<b>(917,320)</b>
Net Increase (Decrease) in Fund Balance	108,152	1,990,954	1,882,802
<b>ENDING BALANCE</b>	<b>10,437,563</b>	<b>11,403,045</b>	<b>965,482</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**OPEB Fund with Irrevocable Trust**  
**Fund - 71**

Categories	2018/19 Adopted Budget	2018/19 First Interim	Variance
<b>Revenues</b>			
Local	2,000,000	1,744,839	(255,161)
<b>Total Revenues</b>	<b>2,000,000</b>	<b>1,744,839</b>	<b>(255,161)</b>
<b>Expenditures</b>			
Operation & Contracted Services	3,814,750	3,924,984	110,234
<b>Total Expenditures</b>	<b>3,814,750</b>	<b>3,924,984</b>	<b>110,234</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,814,750)	(2,180,145)	(365,395)
<b>Other Financing Sources/Uses</b>			
Transfers (out)	0	0	0
<b>BEGINNING BALANCE</b>	<b>20,738,409</b>	<b>20,816,333</b>	77,924
Net Increase (Decrease) in Fund Balance	(1,814,750)	(2,180,145)	(365,395)
<b>ENDING BALANCE</b>	<b>18,923,659</b>	<b>18,636,188</b>	<b>(287,471)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Scholarship Fund**  
**Fund - 73**

Categories	2018/19 Adopted Budget	2018/19 First Interim	Variance
<b>Revenues</b>			
Local	70,000	65,372	(4,628)
<b>Total Revenues</b>	<b>70,000</b>	<b>65,372</b>	<b>(4,628)</b>
<b>Expenditures</b>			
Books & Supplies	0	0	-
Contracted Services	34,700	34,700	-
Capital Outlay	0	0	-
<b>Total Expenditures</b>	<b>34,700</b>	<b>34,700</b>	<b>0</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	35,300	30,672	(4,628)
<b>Other Financing Sources/Uses</b>			
Transfers In	0	0	-
<b>BEGINNING BALANCE</b>	<b>686,185</b>	<b>650,217</b>	<b>(35,968)</b>
Net Increase (Decrease) in Fund Balance	35,300	30,672	(4,628)
<b>ENDING BALANCE</b>	<b>721,485</b>	<b>680,889</b>	<b>(40,596)</b>



# SECTION 5

## SACS Reporting Forms

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2018-19 Original Budget	2018-19 Board Approved Operating Budget	2018-19 Actuals to Date	2018-19 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund				
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund	G	G	G	G
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund	G	G	G	G
711	Retiree Benefit Fund	G	G	G	G
731	Foundation Private-Purpose Trust Fund	G	G	G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

Signed: \_\_\_\_\_  
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 13, 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.

**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: Silvia Pelayo

Telephone: 408-347-5220

Title: Director of Finance

E-mail: pelayo@esuhsd.org

**Criteria and Standards Review Summary**

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

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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	237,132,674.00	237,132,674.00	41,350,690.04	238,439,536.00	1,306,862.00	0.6%
2) Federal Revenue		8100-8299	172,516.00	172,516.00	0.00	0.00	(172,516.00)	-100.0%
3) Other State Revenue		8300-8599	12,298,704.00	12,298,704.00	62,092.74	8,825,161.00	(3,473,543.00)	-28.2%
4) Other Local Revenue		8600-8799	3,823,115.00	4,327,861.78	2,197,404.86	3,937,803.00	(390,058.78)	-9.0%
5) TOTAL, REVENUES			253,427,009.00	253,931,755.78	43,610,187.64	251,202,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	104,417,484.00	104,408,155.19	30,854,105.21	106,074,184.00	(1,666,028.81)	-1.6%
2) Classified Salaries		2000-2999	21,389,013.00	21,345,949.00	6,074,263.72	21,513,123.00	(167,174.00)	-0.8%
3) Employee Benefits		3000-3999	55,770,035.00	55,783,447.82	18,745,936.99	54,174,840.00	1,608,607.82	2.9%
4) Books and Supplies		4000-4999	2,893,722.00	3,595,644.31	530,802.68	2,765,548.00	830,096.31	23.1%
5) Services and Other Operating Expenditures		5000-5999	20,480,833.00	21,310,468.82	5,990,396.80	20,490,008.00	820,460.82	3.9%
6) Capital Outlay		6000-6999	30,000.00	23,412.64	12,448.48	33,613.00	(10,200.36)	-43.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,764,740.00	5,764,740.00	1,729,355.88	5,855,040.00	(90,300.00)	-1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,818,231.00)	(2,741,863.00)	(721,896.00)	(2,930,061.00)	188,198.00	-6.9%
9) TOTAL, EXPENDITURES			207,927,596.00	209,489,954.78	63,215,413.76	207,976,295.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			45,499,413.00	44,441,801.00	(19,605,226.12)	43,226,205.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,803,708.00	1,803,708.00	0.00	3,100,840.00	(1,297,132.00)	-71.9%
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	(49,674,083.00)	(49,674,083.00)	0.00	(48,049,871.00)	1,624,212.00	-3.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51,477,791.00)	(51,477,791.00)	0.00	(51,150,711.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,978,378.00)	(7,035,990.00)	(19,605,226.12)	(7,924,506.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,594,324.40	30,594,324.40		30,594,324.40	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)			30,594,324.40	30,594,324.40		30,594,324.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,594,324.40	30,594,324.40		30,594,324.40		
2) Ending Balance, June 30 (E + F1e)			24,615,946.40	23,558,334.40		22,669,818.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	232,487.00	183,937.00		183,937.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			24,380,959.40	23,371,897.40		22,483,381.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	101,303,260.00	101,303,260.00	29,144,939.00	102,439,813.00	1,136,553.00	1.1%
Education Protection Account State Aid - Current Year		8012	32,219,334.00	32,219,334.00	4,805,851.00	28,404,461.00	(3,814,873.00)	-11.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	533,421.00	533,421.00	0.00	510,576.00	(22,845.00)	-4.3%
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	93,847,754.00	93,847,754.00	0.00	99,325,969.00	5,478,215.00	5.8%
Unsecured Roll Taxes		8042	7,466,818.00	7,466,818.00	7,490,823.55	7,688,234.00	221,416.00	3.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	8,289,085.00	8,289,085.00	1,841,811.92	6,855,000.00	(1,434,085.00)	-17.3%
Education Revenue Augmentation Fund (ERAF)		8045	13,590,403.00	13,590,403.00	0.00	4,804,192.00	(8,786,211.00)	-64.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,631,645.00	1,631,645.00	3,751,734.57	9,865,027.00	8,233,382.00	504.6%
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			258,881,720.00	258,881,720.00	47,035,160.04	259,893,272.00	1,011,552.00	0.4%
<b>LCFF Transfers</b>								
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	(21,749,046.00)	(21,749,046.00)	(5,684,470.00)	(21,453,736.00)	295,310.00	-1.4%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>237,132,674.00</b>	<b>237,132,674.00</b>	<b>41,350,690.04</b>	<b>238,439,536.00</b>	<b>1,306,862.00</b>	<b>0.6%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	172,516.00	172,516.00	0.00	0.00	(172,516.00)	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>172,516.00</b>	<b>172,516.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(172,516.00)</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>								
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	8,958,387.00	8,958,387.00	0.00	5,380,370.00	(3,578,017.00)	-39.9%
Lottery - Unrestricted and Instructional Materials		8560	3,270,386.00	3,270,386.00	62,092.74	3,424,791.00	154,405.00	4.7%
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	69,931.00	69,931.00	0.00	20,000.00	(49,931.00)	-71.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,298,704.00</b>	<b>12,298,704.00</b>	<b>62,092.74</b>	<b>8,825,161.00</b>	<b>(3,473,543.00)</b>	<b>-28.2%</b>

Description	Resource Codes	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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	505,050.00	505,050.00	747,595.43	662,300.00	157,250.00	31.1%
Interest		8660	400,000.00	400,000.00	186,685.93	400,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	381,000.00	381,000.00	55,695.41	381,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,415,000.00	1,902,978.78	374,621.24	1,466,551.00	(436,427.78)	-22.9%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	16,241.00	33,009.00	17,026.00	33,009.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,105,824.00	1,105,824.00	815,780.85	994,943.00	(110,881.00)	-10.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,823,115.00</b>	<b>4,327,861.78</b>	<b>2,197,404.86</b>	<b>3,937,803.00</b>	<b>(390,058.78)</b>	<b>-9.0%</b>
<b>TOTAL, REVENUES</b>			<b>253,427,009.00</b>	<b>253,931,755.78</b>	<b>43,610,187.64</b>	<b>251,202,500.00</b>	<b>(2,729,255.78)</b>	<b>-1.1%</b>

Description	Resource Codes	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	81,872,425.00	81,868,311.00	24,251,281.76	83,436,919.00	(1,568,608.00)	-1.9%
Certificated Pupil Support Salaries		1200	7,211,728.00	7,211,728.00	2,155,233.55	7,223,190.00	(11,462.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	6,625,529.00	6,625,529.00	2,248,859.46	6,771,840.00	(146,311.00)	-2.2%
Other Certificated Salaries		1900	8,707,802.00	8,702,587.19	2,198,730.44	8,642,235.00	60,352.19	0.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>104,417,484.00</b>	<b>104,408,155.19</b>	<b>30,854,105.21</b>	<b>106,074,184.00</b>	<b>(1,666,028.81)</b>	<b>-1.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	37,634.35	0.00	0.00	0.0%
Classified Support Salaries		2200	6,518,439.00	6,469,751.00	1,946,501.68	6,469,534.00	217.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,013,692.00	2,013,692.00	605,628.09	1,901,517.00	112,175.00	5.6%
Clerical, Technical and Office Salaries		2400	9,525,233.00	9,530,893.00	2,930,359.81	9,760,786.00	(229,893.00)	-2.4%
Other Classified Salaries		2900	3,331,649.00	3,331,613.00	554,139.79	3,381,286.00	(49,673.00)	-1.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>21,389,013.00</b>	<b>21,345,949.00</b>	<b>6,074,263.72</b>	<b>21,513,123.00</b>	<b>(167,174.00)</b>	<b>-0.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	16,894,209.00	16,898,386.56	4,940,279.56	17,011,235.00	(112,848.44)	-0.7%
PERS		3201-3202	3,638,574.00	3,641,166.68	1,104,788.71	3,785,535.00	(144,368.32)	-4.0%
OASDI/Medicare/Alternative		3301-3302	3,147,734.00	3,149,080.11	924,984.00	3,200,379.00	(51,298.89)	-1.6%
Health and Welfare Benefits		3401-3402	29,793,770.00	29,798,341.66	9,577,688.96	27,667,203.00	2,131,138.66	7.2%
Unemployment Insurance		3501-3502	62,868.00	62,885.24	18,468.60	62,885.00	0.24	0.0%
Workers' Compensation		3601-3602	2,232,880.00	2,233,587.57	709,731.65	2,447,603.00	(214,015.43)	-9.6%
OPEB, Allocated		3701-3702	0.00	0.00	1,469,995.51	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>55,770,035.00</b>	<b>55,783,447.82</b>	<b>18,745,936.99</b>	<b>54,174,840.00</b>	<b>1,608,607.82</b>	<b>2.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	806,961.00	736,348.00	180,869.32	736,348.00	0.00	0.0%
Books and Other Reference Materials		4200	112,685.00	128,377.71	34,664.44	93,901.00	34,476.71	26.9%
Materials and Supplies		4300	1,920,220.00	2,669,941.19	305,147.24	1,874,321.00	795,620.19	29.8%
Noncapitalized Equipment		4400	53,856.00	60,977.41	10,121.68	60,978.00	(0.59)	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,893,722.00</b>	<b>3,595,644.31</b>	<b>530,802.68</b>	<b>2,765,548.00</b>	<b>830,096.31</b>	<b>23.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	4,650,000.00	4,812,000.00	1,062,976.85	4,547,879.00	264,121.00	5.5%
Travel and Conferences		5200	203,909.00	197,582.13	35,810.27	196,937.00	645.13	0.3%
Dues and Memberships		5300	26,485.00	31,310.00	27,809.40	31,310.00	0.00	0.0%
Insurance		5400-5450	1,619,636.00	1,619,636.00	1,589,884.00	1,589,884.00	29,752.00	1.8%
Operations and Housekeeping Services		5500	4,730,213.00	4,730,213.00	661,099.83	4,731,044.00	(831.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,159,133.00	1,381,135.31	603,442.79	1,200,602.00	180,533.31	13.1%
Transfers of Direct Costs		5710	(117,110.00)	(116,410.00)	(12,913.13)	(82,265.00)	(34,145.00)	29.3%
Transfers of Direct Costs - Interfund		5750	(25,283.00)	(23,377.28)	(874.09)	(22,989.00)	(388.28)	1.7%
Professional/Consulting Services and Operating Expenditures		5800	6,837,211.00	7,296,674.27	1,818,847.19	6,681,516.00	615,158.27	8.4%
Communications		5900	1,396,639.00	1,381,705.39	204,313.69	1,616,090.00	(234,384.61)	-17.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,480,833.00</b>	<b>21,310,468.82</b>	<b>5,990,396.80</b>	<b>20,490,008.00</b>	<b>820,460.82</b>	<b>3.9%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
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	1,362.21	5,448.85	5,449.00	(4,086.79)	-300.0%
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	30,000.00	22,050.43	6,999.63	28,164.00	(6,113.57)	-27.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>30,000.00</b>	<b>23,412.64</b>	<b>12,448.48</b>	<b>33,613.00</b>	<b>(10,200.36)</b>	<b>-43.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	227,700.00	227,700.00	0.00	227,700.00	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	3,349,768.00	3,349,768.00	963,219.88	3,440,068.00	(90,300.00)	-2.7%
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	1,532,272.00	1,532,272.00	539,819.43	1,532,272.00	0.00	0.0%
Other Debt Service - Principal		7439	655,000.00	655,000.00	226,316.57	655,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,764,740.00</b>	<b>5,764,740.00</b>	<b>1,729,355.88</b>	<b>5,855,040.00</b>	<b>(90,300.00)</b>	<b>-1.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,199,342.00)	(2,122,974.00)	(575,945.00)	(2,341,717.00)	218,743.00	-10.3%
Transfers of Indirect Costs - Interfund		7350	(618,889.00)	(618,889.00)	(145,951.00)	(588,344.00)	(30,545.00)	4.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,818,231.00)</b>	<b>(2,741,863.00)</b>	<b>(721,896.00)</b>	<b>(2,930,061.00)</b>	<b>188,198.00</b>	<b>-6.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>207,927,596.00</b>	<b>209,489,954.78</b>	<b>63,215,413.76</b>	<b>207,976,295.00</b>	<b>1,513,659.78</b>	<b>0.7%</b>

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	1,803,708.00	1,803,708.00	0.00	3,100,840.00	(1,297,132.00)	-71.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,803,708.00	1,803,708.00	0.00	3,100,840.00	(1,297,132.00)	-71.9%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(49,674,083.00)	(49,674,083.00)	0.00	(48,049,871.00)	1,624,212.00	-3.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(49,674,083.00)	(49,674,083.00)	0.00	(48,049,871.00)	1,624,212.00	-3.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(51,477,791.00)	(51,477,791.00)	0.00	(51,150,711.00)	327,080.00	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,397,151.00	11,865,322.33	393,802.14	10,973,090.00	(892,232.33)	-7.5%
3) Other State Revenue		8300-8599	16,246,349.00	19,996,827.11	4,598,670.62	18,426,618.00	(1,570,209.11)	-7.9%
4) Other Local Revenue		8600-8799	5,399,384.00	6,412,950.06	3,171,444.62	7,072,477.00	659,526.94	10.3%
5) TOTAL, REVENUES			32,042,884.00	38,275,099.50	8,163,917.38	36,472,185.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	18,698,723.00	18,177,013.56	5,389,429.63	19,774,237.00	(1,597,223.44)	-8.8%
2) Classified Salaries		2000-2999	10,221,420.00	9,978,902.90	2,862,528.36	10,452,221.00	(473,318.10)	-4.7%
3) Employee Benefits		3000-3999	26,208,689.00	26,084,159.18	4,726,303.32	26,024,163.00	59,996.18	0.2%
4) Books and Supplies		4000-4999	4,958,830.00	14,556,058.09	1,442,784.16	5,549,427.00	9,006,631.09	61.9%
5) Services and Other Operating Expenditures		5000-5999	12,171,853.00	12,715,676.07	1,281,923.65	14,146,391.00	(1,430,714.93)	-11.3%
6) Capital Outlay		6000-6999	1,964,394.00	2,073,418.87	109,088.72	357,140.00	1,716,278.87	82.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,632,022.00	6,776,175.00	2,025.00	7,132,745.00	(356,570.00)	-5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,199,342.00	2,122,974.00	575,945.00	2,341,717.00	(218,743.00)	-10.3%
9) TOTAL, EXPENDITURES			83,055,273.00	92,484,377.67	16,390,027.84	85,778,041.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(51,012,389.00)	(54,209,278.17)	(8,226,110.46)	(49,305,856.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	49,674,083.00	49,674,083.00	0.00	48,049,871.00	(1,624,212.00)	-3.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,674,083.00	49,674,083.00	0.00	48,049,871.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,338,306.00)	(4,535,195.17)	(8,226,110.46)	(1,255,985.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,535,195.17	4,535,195.17		4,535,195.17	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)			4,535,195.17	4,535,195.17		4,535,195.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,535,195.17	4,535,195.17		4,535,195.17		
2) Ending Balance, June 30 (E + F1e)			3,196,889.17	0.00		3,279,210.17		
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			3,196,891.17	0.00		3,279,210.17		
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			(2.00)	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)
<b>LCFF SOURCES</b>								
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		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,093,711.00	4,786,600.20	0.00	4,013,353.00	(773,247.20)	-16.2%
Special Education Discretionary Grants		8182	416,862.00	632,527.59	0.00	347,749.00	(284,778.59)	-45.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,823,369.00	3,015,093.83	241,810.83	3,314,465.00	299,371.17	9.9%
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	393,958.00	393,958.00	3,316.00	639,256.00	245,298.00	62.3%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	74,521.00	106,025.08	0.00	99,395.00	(6,630.08)	-6.3%
Title III, Part A, English Learner Program	4203	8290	320,748.00	519,778.75	34,967.75	307,030.00	(212,748.75)	-40.9%
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	178,182.00	239,583.00	0.00	220,161.00	(19,422.00)	-8.1%
Career and Technical Education	3500-3599	8290	599,604.00	599,604.00	0.00	599,604.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,496,196.00	1,572,151.88	113,707.56	1,432,077.00	(140,074.88)	-8.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>10,397,151.00</b>	<b>11,865,322.33</b>	<b>393,802.14</b>	<b>10,973,090.00</b>	<b>(892,232.33)</b>	<b>-7.5%</b>
<b>OTHER STATE REVENUE</b>								
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	0.00	0.0%
Lottery - Unrestricted and Instructional Materie		8560	1,075,195.00	1,075,195.00	111,854.16	1,299,139.00	223,944.00	20.8%
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	160,847.00	305,000.00	0.00	467,049.00	162,049.00	53.1%
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	785,741.00	2,766,589.17	3,071,589.17	2,604,540.00	(162,049.17)	-5.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,224,566.00	15,850,042.94	1,415,227.29	14,055,890.00	(1,794,152.94)	-11.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>16,246,349.00</b>	<b>19,996,827.11</b>	<b>4,598,670.62</b>	<b>18,426,618.00</b>	<b>(1,570,209.11)</b>	<b>-7.9%</b>

Description	Resource Codes	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)
<b>OTHER LOCAL REVENUE</b>								
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	1,695,800.00	1,695,800.00	0.00	3,056,804.00	1,361,004.00	80.3%
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	4,950.00	4,950.00	0.00	4,950.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	118,525.00	118,525.00	0.00	105,000.00	(13,525.00)	-11.4%
All Other Local Revenue		8699	2,932,510.00	3,946,076.06	3,171,444.62	3,372,924.00	(573,152.06)	-14.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	647,599.00	647,599.00	0.00	532,799.00	(114,800.00)	-17.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,399,384.00</b>	<b>6,412,950.06</b>	<b>3,171,444.62</b>	<b>7,072,477.00</b>	<b>659,526.94</b>	<b>10.3%</b>
<b>TOTAL, REVENUES</b>			<b>32,042,884.00</b>	<b>38,275,099.50</b>	<b>8,163,917.38</b>	<b>36,472,185.00</b>	<b>(1,802,914.50)</b>	<b>-4.7%</b>

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	10,510,548.00	10,212,813.90	2,930,444.47	10,837,651.00	(624,837.10)	-6.1%
Certificated Pupil Support Salaries		1200	1,473,090.00	1,459,187.80	418,118.03	1,434,711.00	24,476.80	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	952,326.00	950,340.48	288,228.01	968,259.00	(17,918.52)	-1.9%
Other Certificated Salaries		1900	5,762,759.00	5,554,671.38	1,752,639.12	6,533,616.00	(978,944.62)	-17.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>18,698,723.00</b>	<b>18,177,013.56</b>	<b>5,389,429.63</b>	<b>19,774,237.00</b>	<b>(1,597,223.44)</b>	<b>-8.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	6,139,492.00	6,171,365.62	1,544,014.64	6,345,488.00	(174,122.38)	-2.8%
Classified Support Salaries		2200	2,660,932.00	2,529,025.26	854,978.85	2,645,219.00	(116,193.74)	-4.6%
Classified Supervisors' and Administrators' Salaries		2300	182,024.00	182,024.00	55,421.09	191,429.00	(9,405.00)	-5.2%
Clerical, Technical and Office Salaries		2400	775,962.00	715,147.02	249,977.99	779,419.00	(64,271.98)	-9.0%
Other Classified Salaries		2900	463,010.00	381,341.00	158,135.79	490,666.00	(109,325.00)	-28.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>10,221,420.00</b>	<b>9,978,902.90</b>	<b>2,862,528.36</b>	<b>10,452,221.00</b>	<b>(473,318.10)</b>	<b>-4.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	13,674,745.00	13,635,883.79	802,797.75	13,485,299.00	150,584.79	1.1%
PERS		3201-3202	1,947,923.00	1,913,051.10	564,772.37	2,130,673.00	(217,621.90)	-11.4%
OASDI/Medicare/Alternative		3301-3302	1,094,360.00	1,072,488.25	318,109.39	1,168,794.00	(96,305.75)	-9.0%
Health and Welfare Benefits		3401-3402	8,960,879.00	8,934,167.77	2,877,964.94	8,643,909.00	290,258.77	3.2%
Unemployment Insurance		3501-3502	20,119.00	20,990.79	4,107.17	15,052.00	5,938.79	28.3%
Workers' Compensation		3601-3602	510,663.00	507,577.48	158,551.70	580,436.00	(72,858.52)	-14.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>26,208,689.00</b>	<b>26,084,159.18</b>	<b>4,726,303.32</b>	<b>26,024,163.00</b>	<b>59,996.18</b>	<b>0.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,063,426.00	1,063,426.00	990,868.50	1,053,064.00	10,362.00	1.0%
Books and Other Reference Materials		4200	291,214.00	219,007.33	17,956.58	228,876.00	(9,868.67)	-4.5%
Materials and Supplies		4300	3,364,090.00	12,745,575.50	269,102.22	3,316,414.00	9,429,161.50	74.0%
Noncapitalized Equipment		4400	240,100.00	528,049.26	164,856.86	951,073.00	(423,023.74)	-80.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,958,830.00</b>	<b>14,556,058.09</b>	<b>1,442,784.16</b>	<b>5,549,427.00</b>	<b>9,006,631.09</b>	<b>61.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	7,343,558.00	7,183,603.99	227,250.91	7,618,418.00	(434,814.01)	-6.1%
Travel and Conferences		5200	369,344.00	495,693.79	141,268.51	662,682.00	(166,988.21)	-33.7%
Dues and Memberships		5300	0.00	0.00	0.00	2,389.00	(2,389.00)	New
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	1,146,069.00	1,142,325.75	145,292.70	933,425.00	208,900.75	18.3%
Transfers of Direct Costs		5710	117,110.00	116,410.00	12,913.13	82,265.00	34,145.00	29.3%
Transfers of Direct Costs - Interfund		5750	2,184.00	30.00	0.00	30.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,193,338.00	3,777,362.54	755,147.84	4,847,050.00	(1,069,687.46)	-28.3%
Communications		5900	250.00	250.00	50.56	132.00	118.00	47.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,171,853.00</b>	<b>12,715,676.07</b>	<b>1,281,923.65</b>	<b>14,146,391.00</b>	<b>(1,430,714.93)</b>	<b>-11.3%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
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	1,695,800.00	1,695,800.00	0.00	0.00	1,695,800.00	100.0%
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	268,594.00	377,618.87	109,088.72	357,140.00	20,478.87	5.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,964,394.00</b>	<b>2,073,418.87</b>	<b>109,088.72</b>	<b>357,140.00</b>	<b>1,716,278.87</b>	<b>82.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	28,000.00	28,000.00	2,025.00	28,000.00	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	6,304,650.00	6,304,650.00	0.00	6,487,696.00	(183,046.00)	-2.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	279,372.00	423,525.00	0.00	572,049.00	(148,524.00)	-35.1%
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	20,000.00	20,000.00	0.00	45,000.00	(25,000.00)	-125.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,632,022.00</b>	<b>6,776,175.00</b>	<b>2,025.00</b>	<b>7,132,745.00</b>	<b>(356,570.00)</b>	<b>-5.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,199,342.00	2,122,974.00	575,945.00	2,341,717.00	(218,743.00)	-10.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>2,199,342.00</b>	<b>2,122,974.00</b>	<b>575,945.00</b>	<b>2,341,717.00</b>	<b>(218,743.00)</b>	<b>-10.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>83,055,273.00</b>	<b>92,484,377.67</b>	<b>16,390,027.84</b>	<b>85,778,041.00</b>	<b>6,706,336.67</b>	<b>7.3%</b>

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	49,674,083.00	49,674,083.00	0.00	48,049,871.00	(1,624,212.00)	-3.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>49,674,083.00</b>	<b>49,674,083.00</b>	<b>0.00</b>	<b>48,049,871.00</b>	<b>(1,624,212.00)</b>	<b>-3.3%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>49,674,083.00</b>	<b>49,674,083.00</b>	<b>0.00</b>	<b>48,049,871.00</b>	<b>1,624,212.00</b>	<b>-3.3%</b>

Description	Resource Codes	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	237,132,674.00	237,132,674.00	41,350,690.04	238,439,536.00	1,306,862.00	0.6%
2) Federal Revenue		8100-8299	10,569,667.00	12,037,838.33	393,802.14	10,973,090.00	(1,064,748.33)	-8.8%
3) Other State Revenue		8300-8599	28,545,053.00	32,295,531.11	4,660,763.36	27,251,779.00	(5,043,752.11)	-15.6%
4) Other Local Revenue		8600-8799	9,222,499.00	10,740,811.84	5,368,849.48	11,010,280.00	269,468.16	2.5%
5) TOTAL, REVENUES			285,469,893.00	292,206,855.28	51,774,105.02	287,674,685.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	123,116,207.00	122,585,168.75	36,243,534.84	125,848,421.00	(3,263,252.25)	-2.7%
2) Classified Salaries		2000-2999	31,610,433.00	31,324,851.90	8,936,792.08	31,965,344.00	(640,492.10)	-2.0%
3) Employee Benefits		3000-3999	81,978,724.00	81,867,607.00	23,472,240.31	80,199,003.00	1,668,604.00	2.0%
4) Books and Supplies		4000-4999	7,852,552.00	18,151,702.40	1,973,586.84	8,314,975.00	9,836,727.40	54.2%
5) Services and Other Operating Expenditures		5000-5999	32,652,686.00	34,026,144.89	7,272,320.45	34,636,399.00	(610,254.11)	-1.8%
6) Capital Outlay		6000-6999	1,994,394.00	2,096,831.51	121,537.20	390,753.00	1,706,078.51	81.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,396,762.00	12,540,915.00	1,731,380.88	12,987,785.00	(446,870.00)	-3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(618,889.00)	(618,889.00)	(145,951.00)	(588,344.00)	(30,545.00)	4.9%
9) TOTAL, EXPENDITURES			290,982,869.00	301,974,332.45	79,605,441.60	293,754,336.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,512,976.00)	(9,767,477.17)	(27,831,336.58)	(6,079,651.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,803,708.00	1,803,708.00	0.00	3,100,840.00	(1,297,132.00)	-71.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,803,708.00)	(1,803,708.00)	0.00	(3,100,840.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,316,684.00)	(11,571,185.17)	(27,831,336.58)	(9,180,491.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,129,519.57	35,129,519.57		35,129,519.57	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)			35,129,519.57	35,129,519.57		35,129,519.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,129,519.57	35,129,519.57		35,129,519.57		
2) Ending Balance, June 30 (E + F1e)			27,812,835.57	23,558,334.40		25,949,028.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	232,487.00	183,937.00		183,937.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			3,196,891.17	0.00		3,279,210.17		
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			24,380,957.40	23,371,897.40		22,483,381.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	101,303,260.00	101,303,260.00	29,144,939.00	102,439,813.00	1,136,553.00	1.1%
Education Protection Account State Aid - Current Year		8012	32,219,334.00	32,219,334.00	4,805,851.00	28,404,461.00	(3,814,873.00)	-11.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	533,421.00	533,421.00	0.00	510,576.00	(22,845.00)	-4.3%
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	93,847,754.00	93,847,754.00	0.00	99,325,969.00	5,478,215.00	5.8%
Unsecured Roll Taxes		8042	7,466,818.00	7,466,818.00	7,490,823.55	7,688,234.00	221,416.00	3.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	8,289,085.00	8,289,085.00	1,841,811.92	6,855,000.00	(1,434,085.00)	-17.3%
Education Revenue Augmentation Fund (ERAF)		8045	13,590,403.00	13,590,403.00	0.00	4,804,192.00	(8,786,211.00)	-64.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,631,645.00	1,631,645.00	3,751,734.57	9,865,027.00	8,233,382.00	504.6%
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			258,881,720.00	258,881,720.00	47,035,160.04	259,893,272.00	1,011,552.00	0.4%
<b>LCFF Transfers</b>								
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	(21,749,046.00)	(21,749,046.00)	(5,684,470.00)	(21,453,736.00)	295,310.00	-1.4%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>237,132,674.00</b>	<b>237,132,674.00</b>	<b>41,350,690.04</b>	<b>238,439,536.00</b>	<b>1,306,862.00</b>	<b>0.6%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,093,711.00	4,786,600.20	0.00	4,013,353.00	(773,247.20)	-16.2%
Special Education Discretionary Grants		8182	416,862.00	632,527.59	0.00	347,749.00	(284,778.59)	-45.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,823,369.00	3,015,093.83	241,810.83	3,314,465.00	299,371.17	9.9%
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	393,958.00	393,958.00	3,316.00	639,256.00	245,298.00	62.3%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	74,521.00	106,025.08	0.00	99,395.00	(6,630.08)	-6.3%
Title III, Part A, English Learner Program	4203	8290	320,748.00	519,778.75	34,967.75	307,030.00	(212,748.75)	-40.9%
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	178,182.00	239,583.00	0.00	220,161.00	(19,422.00)	-8.1%
Career and Technical Education	3500-3599	8290	599,604.00	599,604.00	0.00	599,604.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,668,712.00	1,744,667.88	113,707.56	1,432,077.00	(312,590.88)	-17.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>10,569,667.00</b>	<b>12,037,838.33</b>	<b>393,802.14</b>	<b>10,973,090.00</b>	<b>(1,064,748.33)</b>	<b>-8.8%</b>
<b>OTHER STATE REVENUE</b>								
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	8,958,387.00	8,958,387.00	0.00	5,380,370.00	(3,578,017.00)	-39.9%
Lottery - Unrestricted and Instructional Materials		8560	4,345,581.00	4,345,581.00	173,946.90	4,723,930.00	378,349.00	8.7%
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	160,847.00	305,000.00	0.00	467,049.00	162,049.00	53.1%
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	785,741.00	2,766,589.17	3,071,589.17	2,604,540.00	(162,049.17)	-5.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,294,497.00	15,919,973.94	1,415,227.29	14,075,890.00	(1,844,083.94)	-11.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>28,545,053.00</b>	<b>32,295,531.11</b>	<b>4,660,763.36</b>	<b>27,251,779.00</b>	<b>(5,043,752.11)</b>	<b>-15.6%</b>

Description	Resource Codes	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)
<b>OTHER LOCAL REVENUE</b>								
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	1,695,800.00	1,695,800.00	0.00	3,056,804.00	1,361,004.00	80.3%
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	505,050.00	505,050.00	747,595.43	662,300.00	157,250.00	31.1%
Interest		8660	404,950.00	404,950.00	186,685.93	404,950.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	381,000.00	381,000.00	55,695.41	381,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,415,000.00	1,902,978.78	374,621.24	1,466,551.00	(436,427.78)	-22.9%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	16,241.00	33,009.00	17,026.00	33,009.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	118,525.00	118,525.00	0.00	105,000.00	(13,525.00)	-11.4%
All Other Local Revenue		8699	4,038,334.00	5,051,900.06	3,987,225.47	4,367,867.00	(684,033.06)	-13.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	647,599.00	647,599.00	0.00	532,799.00	(114,800.00)	-17.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,222,499.00</b>	<b>10,740,811.84</b>	<b>5,368,849.48</b>	<b>11,010,280.00</b>	<b>269,468.16</b>	<b>2.5%</b>
<b>TOTAL, REVENUES</b>			<b>285,469,893.00</b>	<b>292,206,855.28</b>	<b>51,774,105.02</b>	<b>287,674,685.00</b>	<b>(4,532,170.28)</b>	<b>-1.6%</b>

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	92,382,973.00	92,081,124.90	27,181,726.23	94,274,570.00	(2,193,445.10)	-2.4%
Certificated Pupil Support Salaries		1200	8,684,818.00	8,670,915.80	2,573,351.58	8,657,901.00	13,014.80	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,577,855.00	7,575,869.48	2,537,087.47	7,740,099.00	(164,229.52)	-2.2%
Other Certificated Salaries		1900	14,470,561.00	14,257,258.57	3,951,369.56	15,175,851.00	(918,592.43)	-6.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>123,116,207.00</b>	<b>122,585,168.75</b>	<b>36,243,534.84</b>	<b>125,848,421.00</b>	<b>(3,263,252.25)</b>	<b>-2.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	6,139,492.00	6,171,365.62	1,581,648.99	6,345,488.00	(174,122.38)	-2.8%
Classified Support Salaries		2200	9,179,371.00	8,998,776.26	2,801,480.53	9,114,753.00	(115,976.74)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	2,195,716.00	2,195,716.00	661,049.18	2,092,946.00	102,770.00	4.7%
Clerical, Technical and Office Salaries		2400	10,301,195.00	10,246,040.02	3,180,337.80	10,540,205.00	(294,164.98)	-2.9%
Other Classified Salaries		2900	3,794,659.00	3,712,954.00	712,275.58	3,871,952.00	(158,998.00)	-4.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>31,610,433.00</b>	<b>31,324,851.90</b>	<b>8,936,792.08</b>	<b>31,965,344.00</b>	<b>(640,492.10)</b>	<b>-2.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	30,568,954.00	30,534,270.35	5,743,077.31	30,496,534.00	37,736.35	0.1%
PERS		3201-3202	5,586,497.00	5,554,217.78	1,669,561.08	5,916,208.00	(361,990.22)	-6.5%
OASDI/Medicare/Alternative		3301-3302	4,242,094.00	4,221,568.36	1,243,093.39	4,369,173.00	(147,604.64)	-3.5%
Health and Welfare Benefits		3401-3402	38,754,649.00	38,732,509.43	12,455,653.90	36,311,112.00	2,421,397.43	6.3%
Unemployment Insurance		3501-3502	82,987.00	83,876.03	22,575.77	77,937.00	5,939.03	7.1%
Workers' Compensation		3601-3602	2,743,543.00	2,741,165.05	868,283.35	3,028,039.00	(286,873.95)	-10.5%
OPEB, Allocated		3701-3702	0.00	0.00	1,469,995.51	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>81,978,724.00</b>	<b>81,867,607.00</b>	<b>23,472,240.31</b>	<b>80,199,003.00</b>	<b>1,668,604.00</b>	<b>2.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,870,387.00	1,799,774.00	1,171,737.82	1,789,412.00	10,362.00	0.6%
Books and Other Reference Materials		4200	403,899.00	347,385.04	52,621.02	322,777.00	24,608.04	7.1%
Materials and Supplies		4300	5,284,310.00	15,415,516.69	574,249.46	5,190,735.00	10,224,781.69	66.3%
Noncapitalized Equipment		4400	293,956.00	589,026.67	174,978.54	1,012,051.00	(423,024.33)	-71.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,852,552.00</b>	<b>18,151,702.40</b>	<b>1,973,586.84</b>	<b>8,314,975.00</b>	<b>9,836,727.40</b>	<b>54.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	11,993,558.00	11,995,603.99	1,290,227.76	12,166,297.00	(170,693.01)	-1.4%
Travel and Conferences		5200	573,253.00	693,275.92	177,078.78	859,619.00	(166,343.08)	-24.0%
Dues and Memberships		5300	26,485.00	31,310.00	27,809.40	33,699.00	(2,389.00)	-7.6%
Insurance		5400-5450	1,619,636.00	1,619,636.00	1,589,884.00	1,589,884.00	29,752.00	1.8%
Operations and Housekeeping Services		5500	4,730,213.00	4,730,213.00	661,099.83	4,731,044.00	(831.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,305,202.00	2,523,461.06	748,735.49	2,134,027.00	389,434.06	15.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(23,099.00)	(23,347.28)	(874.09)	(22,959.00)	(388.28)	1.7%
Professional/Consulting Services and Operating Expenditures		5800	10,030,549.00	11,074,036.81	2,573,995.03	11,528,566.00	(454,529.19)	-4.1%
Communications		5900	1,396,889.00	1,381,955.39	204,364.25	1,616,222.00	(234,266.61)	-17.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>32,652,686.00</b>	<b>34,026,144.89</b>	<b>7,272,320.45</b>	<b>34,636,399.00</b>	<b>(610,254.11)</b>	<b>-1.8%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
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	1,695,800.00	1,697,162.21	5,448.85	5,449.00	1,691,713.21	99.7%
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	298,594.00	399,669.30	116,088.35	385,304.00	14,365.30	3.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,994,394.00</b>	<b>2,096,831.51</b>	<b>121,537.20</b>	<b>390,753.00</b>	<b>1,706,078.51</b>	<b>81.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	28,000.00	28,000.00	2,025.00	28,000.00	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	6,532,350.00	6,532,350.00	0.00	6,715,396.00	(183,046.00)	-2.8%
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	279,372.00	423,525.00	0.00	572,049.00	(148,524.00)	-35.1%
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	3,349,768.00	3,349,768.00	963,219.88	3,440,068.00	(90,300.00)	-2.7%
All Other Transfers		7281-7283	20,000.00	20,000.00	0.00	45,000.00	(25,000.00)	-125.0%
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	1,532,272.00	1,532,272.00	539,819.43	1,532,272.00	0.00	0.0%
Other Debt Service - Principal		7439	655,000.00	655,000.00	226,316.57	655,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>12,396,762.00</b>	<b>12,540,915.00</b>	<b>1,731,380.88</b>	<b>12,987,785.00</b>	<b>(446,870.00)</b>	<b>-3.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(618,889.00)	(618,889.00)	(145,951.00)	(588,344.00)	(30,545.00)	4.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(618,889.00)</b>	<b>(618,889.00)</b>	<b>(145,951.00)</b>	<b>(588,344.00)</b>	<b>(30,545.00)</b>	<b>4.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>290,982,869.00</b>	<b>301,974,332.45</b>	<b>79,605,441.60</b>	<b>293,754,336.00</b>	<b>8,219,996.45</b>	<b>2.7%</b>

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	1,803,708.00	1,803,708.00	0.00	3,100,840.00	(1,297,132.00)	-71.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,803,708.00	1,803,708.00	0.00	3,100,840.00	(1,297,132.00)	-71.9%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,803,708.00)	(1,803,708.00)	0.00	(3,100,840.00)	1,297,132.00	71.9%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Projected Year Totals</b>
3312	Special Ed: IDEA Local Assistance, Part B, §	1.00
5640	Medi-Cal Billing Option	918,541.92
6300	Lottery: Instructional Materials	764,013.27
6512	Special Ed: Mental Health Services	1,224,305.97
7338	College Readiness Block Grant	0.51
8150	Ongoing & Major Maintenance Account (RM,	372,347.50
Total, Restricted Balance		<u>3,279,210.17</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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	676,062.00	734,097.00	0.00	734,097.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,181,321.00	7,235,543.00	103,431.70	7,257,796.00	22,253.00	0.3%
4) Other Local Revenue		8600-8799	99,000.00	71,689.42	34,217.04	81,892.00	10,202.58	14.2%
5) TOTAL, REVENUES			7,956,383.00	8,041,329.42	137,648.74	8,073,785.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,239,313.00	3,236,444.98	722,302.33	3,279,462.00	(43,017.02)	-1.3%
2) Classified Salaries		2000-2999	1,162,954.00	1,162,954.00	336,481.08	1,078,113.00	84,841.00	7.3%
3) Employee Benefits		3000-3999	2,036,744.00	2,014,957.69	463,982.59	1,997,814.00	17,143.69	0.9%
4) Books and Supplies		4000-4999	915,464.00	1,091,938.48	26,260.21	844,755.00	247,183.48	22.6%
5) Services and Other Operating Expenditures		5000-5999	832,285.00	856,855.00	123,598.49	528,773.00	328,082.00	38.3%
6) Capital Outlay		6000-6999	205,000.00	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	303,964.00	303,964.00	63,156.00	292,992.00	10,972.00	3.6%
9) TOTAL, EXPENDITURES			8,695,724.00	8,667,114.15	1,735,780.70	8,021,909.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(739,341.00)	(625,784.73)	(1,598,131.96)	51,876.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(739,341.00)	(625,784.73)	(1,598,131.96)	51,876.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	625,784.73	625,784.73		625,784.73	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)			625,784.73	625,784.73		625,784.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			625,784.73	625,784.73		625,784.73		
2) Ending Balance, June 30 (E + F1e)			(113,556.27)	0.00		677,660.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		575,357.19		
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	102,203.54	0.00		102,303.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(215,759.81)	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)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	676,062.00	734,097.00	0.00	734,097.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>676,062.00</b>	<b>734,097.00</b>	<b>0.00</b>	<b>734,097.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	6,591,405.00	6,611,829.00	0.00	6,705,803.00	93,974.00	1.4%
All Other State Revenue	All Other	8590	589,916.00	623,714.00	103,431.70	551,993.00	(71,721.00)	-11.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,181,321.00</b>	<b>7,235,543.00</b>	<b>103,431.70</b>	<b>7,257,796.00</b>	<b>22,253.00</b>	<b>0.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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%
Other Local Revenue								
All Other Local Revenue		8699	99,000.00	71,689.42	34,217.04	81,892.00	10,202.58	14.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>99,000.00</b>	<b>71,689.42</b>	<b>34,217.04</b>	<b>81,892.00</b>	<b>10,202.58</b>	<b>14.2%</b>
<b>TOTAL, REVENUES</b>			<b>7,956,383.00</b>	<b>8,041,329.42</b>	<b>137,648.74</b>	<b>8,073,785.00</b>		

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,256,907.00	2,273,967.00	437,284.76	2,317,359.00	(43,392.00)	-1.9%
Certificated Pupil Support Salaries		1200	201,500.00	181,571.98	42,570.81	190,024.00	(8,452.02)	-4.7%
Certificated Supervisors' and Administrators' Salaries		1300	385,000.00	385,000.00	124,576.54	386,746.00	(1,746.00)	-0.5%
Other Certificated Salaries		1900	395,906.00	395,906.00	117,870.22	385,333.00	10,573.00	2.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,239,313.00</b>	<b>3,236,444.98</b>	<b>722,302.33</b>	<b>3,279,462.00</b>	<b>(43,017.02)</b>	<b>-1.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	241,000.00	241,000.00	63,793.43	207,809.00	33,191.00	13.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	921,954.00	921,954.00	272,687.65	870,304.00	51,650.00	5.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,162,954.00</b>	<b>1,162,954.00</b>	<b>336,481.08</b>	<b>1,078,113.00</b>	<b>84,841.00</b>	<b>7.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	773,039.00	776,129.38	103,761.45	791,126.00	(14,996.62)	-1.9%
PERS		3201-3202	203,322.00	199,375.56	63,492.94	197,196.00	2,179.56	1.1%
OASDI/Medicare/Alternative		3301-3302	148,753.00	136,558.17	39,730.15	133,439.00	3,119.17	2.3%
Health and Welfare Benefits		3401-3402	830,653.00	821,936.12	235,982.38	790,080.00	31,856.12	3.9%
Unemployment Insurance		3501-3502	2,241.00	2,238.29	532.95	2,183.00	55.29	2.5%
Workers' Compensation		3601-3602	78,736.00	78,720.17	20,482.72	83,790.00	(5,069.83)	-6.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,036,744.00</b>	<b>2,014,957.69</b>	<b>463,982.59</b>	<b>1,997,814.00</b>	<b>17,143.69</b>	<b>0.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	85,200.00	85,200.00	2,475.00	57,058.00	28,142.00	33.0%
Books and Other Reference Materials		4200	13,900.00	43,900.00	406.90	14,265.00	29,635.00	67.5%
Materials and Supplies		4300	319,677.00	757,597.24	20,999.33	556,260.00	201,337.24	26.6%
Noncapitalized Equipment		4400	496,687.00	205,241.24	2,378.98	217,172.00	(11,930.76)	-5.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>915,464.00</b>	<b>1,091,938.48</b>	<b>26,260.21</b>	<b>844,755.00</b>	<b>247,183.48</b>	<b>22.6%</b>

Description	Resource Codes	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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	31,100.00	31,100.00	3,330.53	22,454.00	8,646.00	27.8%
Dues and Memberships		5300	750.00	750.00	100.00	600.00	150.00	20.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	123,700.00	123,700.00	2,617.38	56,097.00	67,603.00	54.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,503.00	49,324.00	20,591.56	25,092.00	24,232.00	49.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,400.00)	(35,400.00)	1,582.08	(28,133.00)	(7,267.00)	20.5%
Professional/Consulting Services and Operating Expenditures		5800	645,632.00	659,381.00	70,600.09	404,023.00	255,358.00	38.7%
Communications		5900	28,000.00	28,000.00	24,776.85	48,640.00	(20,640.00)	-73.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>832,285.00</b>	<b>856,855.00</b>	<b>123,598.49</b>	<b>528,773.00</b>	<b>328,082.00</b>	<b>38.3%</b>
<b>CAPITAL OUTLAY</b>								
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	205,000.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>205,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	303,964.00	303,964.00	63,156.00	292,992.00	10,972.00	3.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>303,964.00</b>	<b>303,964.00</b>	<b>63,156.00</b>	<b>292,992.00</b>	<b>10,972.00</b>	<b>3.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,695,724.00</b>	<b>8,667,114.15</b>	<b>1,735,780.70</b>	<b>8,021,909.00</b>		

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2018/19 Projected Year Totals</b>
6391	Adult Education Block Grant Program	575,357.19
Total, Restricted Balance		<u>575,357.19</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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	546,333.00	578,329.67	322,472.67	290,476.00	(287,853.67)	-49.8%
3) Other State Revenue		8300-8599	1,557,764.00	1,610,808.00	679,620.00	788,187.00	(822,621.00)	-51.1%
4) Other Local Revenue		8600-8799	0.00	7,828.00	7,828.00	33,328.00	25,500.00	325.8%
5) TOTAL, REVENUES			2,104,097.00	2,196,965.67	1,009,920.67	1,111,991.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	635,345.00	635,345.00	184,478.91	669,387.00	(34,042.00)	-5.4%
2) Classified Salaries		2000-2999	891,253.00	829,529.41	269,201.84	885,981.00	(56,451.59)	-6.8%
3) Employee Benefits		3000-3999	1,010,186.00	964,085.22	260,704.57	1,000,377.00	(36,291.78)	-3.8%
4) Books and Supplies		4000-4999	38,772.00	239,465.04	1,052.58	61,548.00	177,917.04	74.3%
5) Services and Other Operating Expenditures		5000-5999	42,900.00	42,900.00	9,730.65	32,240.00	10,660.00	24.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,618,456.00	2,711,324.67	725,168.55	2,649,533.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(514,359.00)	(514,359.00)	284,752.12	(1,537,542.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	514,359.00	514,359.00	0.00	1,537,542.00	1,023,183.00	198.9%
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			514,359.00	514,359.00	0.00	1,537,542.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	284,752.12	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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	546,333.00	578,329.67	322,472.67	290,476.00	(287,853.67)	-49.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>546,333.00</b>	<b>578,329.67</b>	<b>322,472.67</b>	<b>290,476.00</b>	<b>(287,853.67)</b>	<b>-49.8%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,506,193.00	1,506,193.00	626,576.00	733,576.00	(772,617.00)	-51.3%
All Other State Revenue	All Other	8590	51,571.00	104,615.00	53,044.00	54,611.00	(50,004.00)	-47.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,557,764.00</b>	<b>1,610,808.00</b>	<b>679,620.00</b>	<b>788,187.00</b>	<b>(822,621.00)</b>	<b>-51.1%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	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								
Child Development Parent Fees		8673	0.00	7,828.00	7,828.00	33,328.00	25,500.00	325.8%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>7,828.00</b>	<b>7,828.00</b>	<b>33,328.00</b>	<b>25,500.00</b>	<b>325.8%</b>
<b>TOTAL, REVENUES</b>			<b>2,104,097.00</b>	<b>2,196,965.67</b>	<b>1,009,920.67</b>	<b>1,111,991.00</b>		



Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	503,073.00	503,073.00	157,270.95	600,248.00	(97,175.00)	-19.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	116,272.00	116,272.00	21,375.00	60,192.00	56,080.00	48.2%
Other Certificated Salaries		1900	16,000.00	16,000.00	5,832.96	8,947.00	7,053.00	44.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>635,345.00</b>	<b>635,345.00</b>	<b>184,478.91</b>	<b>669,387.00</b>	<b>(34,042.00)</b>	<b>-5.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	737,724.00	676,000.41	236,561.56	803,422.00	(127,421.59)	-18.8%
Classified Support Salaries		2200	39,000.00	39,000.00	5,144.03	15,819.00	23,181.00	59.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	67,529.00	67,529.00	5,141.50	15,962.00	51,567.00	76.4%
Other Classified Salaries		2900	47,000.00	47,000.00	22,354.75	50,778.00	(3,778.00)	-8.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>891,253.00</b>	<b>829,529.41</b>	<b>269,201.84</b>	<b>885,981.00</b>	<b>(56,451.59)</b>	<b>-6.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	145,150.00	145,150.00	24,548.46	158,057.00	(12,907.00)	-8.9%
PERS		3201-3202	156,713.00	145,788.25	45,700.65	156,409.00	(10,620.75)	-7.3%
OASDI/Medicare/Alternative		3301-3302	77,552.00	72,830.83	22,781.34	76,993.00	(4,162.17)	-5.7%
Health and Welfare Benefits		3401-3402	602,764.00	573,442.00	158,748.11	578,111.00	(4,669.00)	-0.8%
Unemployment Insurance		3501-3502	742.00	711.16	215.73	770.00	(58.84)	-8.3%
Workers' Compensation		3601-3602	27,265.00	26,162.98	8,710.28	30,037.00	(3,874.02)	-14.8%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,010,186.00</b>	<b>964,085.22</b>	<b>260,704.57</b>	<b>1,000,377.00</b>	<b>(36,291.78)</b>	<b>-3.8%</b>
<b>BOOKS AND SUPPLIES</b>								
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	38,772.00	238,168.16	1,052.58	60,251.00	177,917.16	74.7%
Noncapitalized Equipment		4400	0.00	1,296.88	0.00	1,297.00	(0.12)	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>38,772.00</b>	<b>239,465.04</b>	<b>1,052.58</b>	<b>61,548.00</b>	<b>177,917.04</b>	<b>74.3%</b>

Description	Resource Codes	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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	8,900.00	8,900.00	2,272.26	8,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	26,000.00	26,000.00	5,595.00	18,395.00	7,605.00	29.3%
Professional/Consulting Services and Operating Expenditures		5800	8,000.00	8,000.00	1,863.39	4,945.00	3,055.00	38.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>42,900.00</b>	<b>42,900.00</b>	<b>9,730.65</b>	<b>32,240.00</b>	<b>10,660.00</b>	<b>24.8%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,618,456.00</b>	<b>2,711,324.67</b>	<b>725,168.55</b>	<b>2,649,533.00</b>		

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	514,359.00	514,359.00	0.00	1,537,542.00	1,023,183.00	198.9%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			514,359.00	514,359.00	0.00	1,537,542.00	1,023,183.00	198.9%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			514,359.00	514,359.00	0.00	1,537,542.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	170.51	250.00	250.00	New
5) TOTAL, REVENUES			0.00	0.00	170.51	250.00		
<b>B. EXPENDITURES</b>								
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	5,736.00	(5,736.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	5,736.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	170.51	(5,486.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	170.51	(5,486.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,486.39	5,486.39		5,486.39	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)			5,486.39	5,486.39		5,486.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,486.39	5,486.39		5,486.39		
2) Ending Balance, June 30 (E + F1e)			5,486.39	5,486.39		0.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,486.39	5,486.39		0.39		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	170.51	250.00	250.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	170.51	250.00	250.00	New
<b>TOTAL, REVENUES</b>			0.00	0.00	170.51	250.00		

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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	5,736.00	(5,736.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,736.00</b>	<b>(5,736.00)</b>	<b>New</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,736.00</b>		



Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	86,613.00	86,613.00	35,401.95	86,074.00	(539.00)	-0.6%
5) TOTAL, REVENUES			86,613.00	86,613.00	35,401.95	86,074.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			86,613.00	86,613.00	35,401.95	86,074.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	270,000.00	270,000.00	0.00	513,812.00	243,812.00	90.3%
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			270,000.00	270,000.00	0.00	513,812.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			356,613.00	356,613.00	35,401.95	599,886.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	8,305,768.18	8,305,768.18	8,305,768.18	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				8,305,768.18	8,305,768.18	8,305,768.18		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				8,305,768.18	8,305,768.18	8,305,768.18		
2) Ending Balance, June 30 (E + F1e)				8,662,381.18	8,662,381.18	8,905,654.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Items			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	8,662,381.18	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	8,662,381.18	0.00	8,905,654.18		
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)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	86,613.00	86,613.00	35,401.95	86,074.00	(539.00)	-0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>86,613.00</b>	<b>86,613.00</b>	<b>35,401.95</b>	<b>86,074.00</b>	<b>(539.00)</b>	<b>-0.6%</b>
<b>TOTAL, REVENUES</b>			<b>86,613.00</b>	<b>86,613.00</b>	<b>35,401.95</b>	<b>86,074.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	270,000.00	270,000.00	0.00	513,812.00	243,812.00	90.3%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>270,000.00</b>	<b>270,000.00</b>	<b>0.00</b>	<b>513,812.00</b>	<b>243,812.00</b>	<b>90.3%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>270,000.00</b>	<b>270,000.00</b>	<b>0.00</b>	<b>513,812.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	20.00	20.00	New
4) Other Local Revenue		8600-8799	1,814,975.00	1,814,975.00	987,055.76	1,849,677.00	34,702.00	1.9%
5) TOTAL, REVENUES			1,814,975.00	1,814,975.00	987,055.76	1,849,697.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,940,617.00	2,649,224.27	493,246.24	1,508,305.00	1,140,919.27	43.1%
3) Employee Benefits		3000-3999	936,800.00	1,290,021.41	261,269.60	798,103.00	491,918.41	38.1%
4) Books and Supplies		4000-4999	8,199,749.00	5,245,825.62	1,032,614.61	6,642,691.00	(1,396,865.38)	-26.6%
5) Services and Other Operating Expenditures		5000-5999	6,257,163.00	13,542,472.26	1,248,090.82	5,261,426.00	8,281,046.26	61.1%
6) Capital Outlay		6000-6999	54,300,000.00	148,639,032.47	7,345,064.39	50,262,399.00	98,376,633.47	66.2%
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			71,634,329.00	171,366,576.03	10,380,285.66	64,472,924.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(69,819,354.00)	(169,551,601.03)	(9,393,229.90)	(62,623,227.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	20,000,000.00	20,000,000.00	0.00	0.00	(20,000,000.00)	-100.0%
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			20,000,000.00	20,000,000.00	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(49,819,354.00)	(149,551,601.03)	(9,393,229.90)	(62,623,227.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	171,366,574.70	171,366,574.70		171,366,574.70	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)			171,366,574.70	171,366,574.70		171,366,574.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,366,574.70	171,366,574.70		171,366,574.70		
2) Ending Balance, June 30 (E + F1e)			121,547,220.70	21,814,973.67		108,743,347.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	121,547,220.70	21,814,973.67		108,743,347.70		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	20.00	20.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	20.00	20.00	New
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Other		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	1,814,975.00	1,814,975.00	984,555.76	1,849,677.00	34,702.00	1.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,500.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,814,975.00	1,814,975.00	987,055.76	1,849,677.00	34,702.00	1.9%
<b>TOTAL, REVENUES</b>			1,814,975.00	1,814,975.00	987,055.76	1,849,697.00		

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	27,200.00	56,665.11	9,442.02	27,343.00	29,322.11	51.7%
Classified Supervisors' and Administrators' Salaries		2300	1,350,627.00	1,841,827.40	330,547.36	1,018,153.00	823,674.40	44.7%
Clerical, Technical and Office Salaries		2400	562,790.00	750,731.76	153,256.86	462,809.00	287,922.76	38.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,940,617.00</b>	<b>2,649,224.27</b>	<b>493,246.24</b>	<b>1,508,305.00</b>	<b>1,140,919.27</b>	<b>43.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	58.14	79.00	(79.00)	New
PERS		3201-3202	321,149.00	394,476.19	87,220.03	272,009.00	122,467.19	31.0%
OASDI/Medicare/Alternative		3301-3302	137,756.00	179,591.48	36,615.03	106,288.00	73,303.48	40.8%
Health and Welfare Benefits		3401-3402	442,650.00	664,399.04	127,614.03	390,203.00	274,196.04	41.3%
Unemployment Insurance		3501-3502	959.00	2,281.17	246.44	745.00	1,536.17	67.3%
Workers' Compensation		3601-3602	34,286.00	49,273.53	9,515.93	28,779.00	20,494.53	41.6%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>936,800.00</b>	<b>1,290,021.41</b>	<b>261,269.60</b>	<b>798,103.00</b>	<b>491,918.41</b>	<b>38.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,206,428.00	2,569,007.95	802,229.93	3,154,691.00	(585,683.05)	-22.8%
Noncapitalized Equipment		4400	4,993,321.00	2,676,817.67	230,384.68	3,488,000.00	(811,182.33)	-30.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,199,749.00</b>	<b>5,245,825.62</b>	<b>1,032,614.61</b>	<b>6,642,691.00</b>	<b>(1,396,865.38)</b>	<b>-26.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	60,735.00	74,621.46	1,928.72	65,735.00	8,886.46	11.9%
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	28,802.16	12,867.59	16,724.00	12,078.16	41.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	248.28	0.00	0.00	248.28	100.0%
Professional/Consulting Services and Operating Expenditures		5800	6,177,808.00	13,435,340.05	1,232,804.51	5,176,890.00	8,258,450.05	61.5%
Communications		5900	1,120.00	3,460.31	490.00	2,077.00	1,383.31	40.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,257,163.00</b>	<b>13,542,472.26</b>	<b>1,248,090.82</b>	<b>5,261,426.00</b>	<b>8,281,046.26</b>	<b>61.1%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	13,500,000.00	32,027,357.67	429,083.95	12,000,000.00	20,027,357.67	62.5%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	40,100,000.00	112,676,162.42	6,621,347.84	37,200,000.00	75,476,162.42	67.0%
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	700,000.00	3,935,512.38	294,632.60	1,062,399.00	2,873,113.38	73.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>54,300,000.00</b>	<b>148,639,032.47</b>	<b>7,345,064.39</b>	<b>50,262,399.00</b>	<b>98,376,633.47</b>	<b>66.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>71,634,329.00</b>	<b>171,366,576.03</b>	<b>10,380,285.66</b>	<b>64,472,924.00</b>		

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	20,000,000.00	20,000,000.00	0.00	0.00	(20,000,000.00)	-100.0%
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%
<b>(c) TOTAL, SOURCES</b>			20,000,000.00	20,000,000.00	0.00	0.00	(20,000,000.00)	-100.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			20,000,000.00	20,000,000.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2018/19 Projected Year Totals</b>
7690	STRS On-Behalf Pension Contributions	0.00
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	1,809,608.00	1,809,608.00	779,987.39	1,796,000.00	(13,608.00)	-0.8%
5) TOTAL, REVENUES			1,809,608.00	1,809,608.00	779,987.39	1,796,000.00		
<b>B. EXPENDITURES</b>								
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	15,500.00	15,500.00	1,459.75	2,000.00	13,500.00	87.1%
5) Services and Other Operating Expenditures		5000-5999	142,608.00	142,608.00	28,441.25	127,000.00	15,608.00	10.9%
6) Capital Outlay		6000-6999	1,480,000.00	1,480,000.00	5.00	0.00	1,480,000.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,638,108.00	1,638,108.00	29,906.00	129,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			171,500.00	171,500.00	750,081.39	1,667,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			171,500.00	171,500.00	750,081.39	1,667,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	9,688,645.01	9,688,645.01		9,688,645.01	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,688,645.01	9,688,645.01		9,688,645.01		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,688,645.01	9,688,645.01		9,688,645.01		
2) Ending Balance, June 30 (E + F1e)			9,860,145.01	9,860,145.01		11,355,645.01		
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								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	9,860,145.01	9,860,145.01		11,355,645.01		
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)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	96,000.00	96,000.00	41,160.75	96,000.00	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	1,700,000.00	1,700,000.00	738,826.64	1,700,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue								
		8699	13,608.00	13,608.00	0.00	0.00	(13,608.00)	-100.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,809,608.00</b>	<b>1,809,608.00</b>	<b>779,987.39</b>	<b>1,796,000.00</b>	<b>(13,608.00)</b>	<b>-0.8%</b>
<b>TOTAL, REVENUES</b>			<b>1,809,608.00</b>	<b>1,809,608.00</b>	<b>779,987.39</b>	<b>1,796,000.00</b>		



Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	500.00	500.00	0.00	500.00	0.00	0.0%
Noncapitalized Equipment		4400	15,000.00	15,000.00	1,459.75	1,500.00	13,500.00	90.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			15,500.00	15,500.00	1,459.75	2,000.00	13,500.00	87.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	64,608.00	64,608.00	27,151.25	55,000.00	9,608.00	14.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75,000.00	75,000.00	0.00	70,000.00	5,000.00	6.7%
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	3,000.00	1,290.00	2,000.00	1,000.00	33.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			142,608.00	142,608.00	28,441.25	127,000.00	15,608.00	10.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	400,000.00	400,000.00	5.00	0.00	400,000.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,080,000.00	1,080,000.00	0.00	0.00	1,080,000.00	100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,480,000.00</b>	<b>1,480,000.00</b>	<b>5.00</b>	<b>0.00</b>	<b>1,480,000.00</b>	<b>100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,638,108.00</b>	<b>1,638,108.00</b>	<b>29,906.00</b>	<b>129,000.00</b>		

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	597,114.00	914,256.00	914,256.00	New
4) Other Local Revenue		8600-8799	154,000.00	154,000.00	71,652.11	180,000.00	26,000.00	16.9%
5) TOTAL, REVENUES			154,000.00	154,000.00	668,766.11	1,094,256.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	235.80	235.80	5,172.00	(4,936.20)	-2093.4%
3) Employee Benefits		3000-3999	0.00	22.69	22.69	497.00	(474.31)	-2090.4%
4) Books and Supplies		4000-4999	600,000.00	739,994.67	342,364.98	650,000.00	89,994.67	12.2%
5) Services and Other Operating Expenditures		5000-5999	100,000.00	95,787.50	9,064.20	100,100.00	(4,312.50)	-4.5%
6) Capital Outlay		6000-6999	5,248,369.00	5,112,328.34	73,280.07	3,050,000.00	2,062,328.34	40.3%
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			5,948,369.00	5,948,369.00	424,967.74	3,805,769.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,794,369.00)	(5,794,369.00)	243,798.37	(2,711,513.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,794,369.00)	(5,794,369.00)	243,798.37	(2,711,513.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,233,908.54	17,233,908.54		17,233,908.54	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)			17,233,908.54	17,233,908.54		17,233,908.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,233,908.54	17,233,908.54		17,233,908.54		
2) Ending Balance, June 30 (E + F1e)			11,439,539.54	11,439,539.54		14,522,395.54		
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	11,439,539.54	11,439,539.54		14,522,395.54		
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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	597,114.00	914,256.00	914,256.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	597,114.00	914,256.00	914,256.00	New
<b>OTHER LOCAL REVENUE</b>								
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	154,000.00	154,000.00	71,652.11	180,000.00	26,000.00	16.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			154,000.00	154,000.00	71,652.11	180,000.00	26,000.00	16.9%
<b>TOTAL, REVENUES</b>			154,000.00	154,000.00	668,766.11	1,094,256.00		

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	235.80	235.80	5,172.00	(4,936.20)	-2093.4%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	235.80	235.80	5,172.00	(4,936.20)	-2093.4%
<b>EMPLOYEE BENEFITS</b>								
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	18.04	18.04	396.00	(377.96)	-2095.1%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.12	0.12	3.00	(2.88)	-2400.0%
Workers' Compensation		3601-3602	0.00	4.53	4.53	98.00	(93.47)	-2063.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	22.69	22.69	497.00	(474.31)	-2090.4%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	200,000.00	303,346.80	116,067.23	300,000.00	3,346.80	1.1%
Noncapitalized Equipment		4400	400,000.00	436,647.87	226,297.75	350,000.00	86,647.87	19.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			600,000.00	739,994.67	342,364.98	650,000.00	89,994.67	12.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	95,787.50	9,064.20	100,000.00	(4,212.50)	-4.4%
Communications		5900	0.00	0.00	0.00	100.00	(100.00)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			100,000.00	95,787.50	9,064.20	100,100.00	(4,312.50)	-4.5%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	2,423,369.00	1,849,700.10	0.00	1,000,000.00	849,700.10	45.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,725,000.00	3,173,254.91	51,536.90	2,000,000.00	1,173,254.91	37.0%
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	100,000.00	89,373.33	21,743.17	50,000.00	39,373.33	44.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,248,369.00</b>	<b>5,112,328.34</b>	<b>73,280.07</b>	<b>3,050,000.00</b>	<b>2,062,328.34</b>	<b>40.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,948,369.00</b>	<b>5,948,369.00</b>	<b>424,967.74</b>	<b>3,805,769.00</b>		

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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		

<b>Resource</b>	<b>Description</b>	<b>2018/19 Projected Year Totals</b>
7710	State School Facilities Projects	14,522,395.54
Total, Restricted Balance		<u>14,522,395.54</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)
<b>A. REVENUES</b>								
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	2,680,430.00	5,500,991.78	2,728,996.42	2,680,430.00	(2,820,561.78)	-51.3%
4) Other Local Revenue		8600-8799	35,765.00	35,765.00	110,094.54	35,766.00	1.00	0.0%
5) TOTAL, REVENUES			2,716,195.00	5,536,756.78	2,839,090.96	2,716,196.00		
<b>B. EXPENDITURES</b>								
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	2,820,561.78	0.00	0.00	2,820,561.78	100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,714,603.00	2,714,603.00	0.00	2,714,603.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,714,603.00	5,535,164.78	0.00	2,714,603.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,592.00	1,592.00	2,839,090.96	1,593.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,592.00	1,592.00	2,839,090.96	1,593.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,605.30	1,605.30		1,605.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,605.30	1,605.30		1,605.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,605.30	1,605.30		1,605.30		
2) Ending Balance, June 30 (E + F1e)			3,197.30	3,197.30		3,198.30		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		1,593.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,197.30	3,197.30		1,605.30		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,680,430.00	5,500,991.78	2,728,996.42	2,680,430.00	(2,820,561.78)	-51.3%
<b>TOTAL, OTHER STATE REVENUE</b>			2,680,430.00	5,500,991.78	2,728,996.42	2,680,430.00	(2,820,561.78)	-51.3%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,765.00	35,765.00	110,094.54	35,766.00	1.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			35,765.00	35,765.00	110,094.54	35,766.00	1.00	0.0%
<b>TOTAL, REVENUES</b>			2,716,195.00	5,536,756.78	2,839,090.96	2,716,196.00		

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,820,561.78	0.00	0.00	2,820,561.78	100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	2,820,561.78	0.00	0.00	2,820,561.78	100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,714,603.00	2,714,603.00	0.00	2,714,603.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,714,603.00</b>	<b>2,714,603.00</b>	<b>0.00</b>	<b>2,714,603.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,714,603.00</b>	<b>5,535,164.78</b>	<b>0.00</b>	<b>2,714,603.00</b>		



Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018/19 Projected Year Totals</b>
6225	Emergency Repair Program, Williams Case	1,593.00
Total, Restricted Balance		<u>1,593.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,576,372.00	4,576,372.00	1,179,904.94	4,591,900.00	15,528.00	0.3%
3) Other State Revenue		8300-8599	326,446.00	326,446.00	90,638.51	312,473.00	(13,973.00)	-4.3%
4) Other Local Revenue		8600-8799	1,650,142.00	1,650,142.00	436,797.59	1,427,221.00	(222,921.00)	-13.5%
5) TOTAL, REVENUES			6,552,960.00	6,552,960.00	1,707,341.04	6,331,594.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,124,071.00	3,124,071.00	828,287.17	3,153,299.00	(29,228.00)	-0.9%
3) Employee Benefits		3000-3999	1,901,358.00	1,901,358.00	592,313.62	1,903,677.00	(2,319.00)	-0.1%
4) Books and Supplies		4000-4999	2,027,733.00	1,957,816.83	461,316.64	1,843,226.00	114,590.83	5.9%
5) Services and Other Operating Expenses		5000-5999	104,222.00	174,138.17	17,051.35	85,526.00	88,612.17	50.9%
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	314,925.00	314,925.00	82,795.00	295,352.00	19,573.00	6.2%
9) TOTAL, EXPENSES			7,472,309.00	7,472,309.00	1,981,763.78	7,281,080.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(919,349.00)	(919,349.00)	(274,422.74)	(949,486.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	919,349.00	919,349.00	0.00	949,486.00	30,137.00	3.3%
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			919,349.00	919,349.00	0.00	949,486.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	(274,422.74)	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
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	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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	4,576,372.00	4,576,372.00	1,179,904.94	4,591,900.00	15,528.00	0.3%
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,576,372.00</b>	<b>4,576,372.00</b>	<b>1,179,904.94</b>	<b>4,591,900.00</b>	<b>15,528.00</b>	<b>0.3%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	326,446.00	326,446.00	90,638.51	312,473.00	(13,973.00)	-4.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>326,446.00</b>	<b>326,446.00</b>	<b>90,638.51</b>	<b>312,473.00</b>	<b>(13,973.00)</b>	<b>-4.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,650,142.00	1,650,142.00	433,145.93	1,427,221.00	(222,921.00)	-13.5%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	3,651.66	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,650,142.00</b>	<b>1,650,142.00</b>	<b>436,797.59</b>	<b>1,427,221.00</b>	<b>(222,921.00)</b>	<b>-13.5%</b>
<b>TOTAL, REVENUES</b>			<b>6,552,960.00</b>	<b>6,552,960.00</b>	<b>1,707,341.04</b>	<b>6,331,594.00</b>		

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	2,535,728.00	2,535,728.00	682,380.58	2,597,016.00	(61,288.00)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	205,083.00	205,083.00	68,684.65	210,995.00	(5,912.00)	-2.9%
Clerical, Technical and Office Salaries		2400	183,259.00	183,259.00	55,201.76	176,143.00	7,116.00	3.9%
Other Classified Salaries		2900	200,001.00	200,001.00	22,020.18	169,145.00	30,856.00	15.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,124,071.00</b>	<b>3,124,071.00</b>	<b>828,287.17</b>	<b>3,153,299.00</b>	<b>(29,228.00)</b>	<b>-0.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	452,141.00	452,141.00	142,278.44	542,271.00	(90,130.00)	-19.9%
OASDI/Medicare/Alternative		3301-3302	201,885.00	201,885.00	61,519.67	245,534.00	(43,649.00)	-21.6%
Health and Welfare Benefits		3401-3402	1,197,149.00	1,197,149.00	372,145.61	1,052,145.00	145,004.00	12.1%
Unemployment Insurance		3501-3502	1,364.00	1,364.00	404.22	1,605.00	(241.00)	-17.7%
Workers' Compensation		3601-3602	48,819.00	48,819.00	15,965.68	62,122.00	(13,303.00)	-27.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,901,358.00</b>	<b>1,901,358.00</b>	<b>592,313.62</b>	<b>1,903,677.00</b>	<b>(2,319.00)</b>	<b>-0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	199,996.00	197,248.00	78,813.72	166,569.00	30,679.00	15.6%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
Food		4700	1,825,737.00	1,758,568.83	382,502.92	1,676,657.00	81,911.83	4.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,027,733.00</b>	<b>1,957,816.83</b>	<b>461,316.64</b>	<b>1,843,226.00</b>	<b>114,590.83</b>	<b>5.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,720.00	6,720.00	948.02	3,923.00	2,797.00	41.6%
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	27,000.00	55,000.00	1,992.84	17,993.00	37,007.00	67.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(42,501.00)	(42,501.00)	(6,302.99)	(37,303.00)	(5,198.00)	12.2%
Professional/Consulting Services and Operating Expenditures		5800	112,503.00	154,419.17	20,413.48	100,413.00	54,006.17	35.0%
Communications		5900	500.00	500.00	0.00	500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>104,222.00</b>	<b>174,138.17</b>	<b>17,051.35</b>	<b>85,526.00</b>	<b>88,612.17</b>	<b>50.9%</b>

Description	Resource Codes	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)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	314,925.00	314,925.00	82,795.00	295,352.00	19,573.00	6.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			314,925.00	314,925.00	82,795.00	295,352.00	19,573.00	6.2%
<b>TOTAL, EXPENSES</b>			7,472,309.00	7,472,309.00	1,981,763.78	7,281,080.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	919,349.00	919,349.00	0.00	949,486.00	30,137.00	3.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			919,349.00	919,349.00	0.00	949,486.00	30,137.00	3.3%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			919,349.00	919,349.00	0.00	949,486.00		

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	11,892,387.00	11,892,387.00	3,824,428.02	11,659,257.00	(233,130.00)	-2.0%
5) TOTAL, REVENUES			11,892,387.00	11,892,387.00	3,824,428.02	11,659,257.00		
<b>B. EXPENSES</b>								
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	33,000.00	33,000.00	0.00	33,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	11,934,235.00	11,934,235.00	2,922,965.50	9,798,304.00	2,135,931.00	17.9%
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			11,967,235.00	11,967,235.00	2,922,965.50	9,831,304.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(74,848.00)	(74,848.00)	901,462.52	1,827,953.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			25,152.00	25,152.00	901,462.52	1,927,953.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	9,961,956.28	9,961,956.28		9,961,956.28	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)			9,961,956.28	9,961,956.28		9,961,956.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,961,956.28	9,961,956.28		9,961,956.28		
2) Ending Net Position, June 30 (E + F1e)			9,987,108.28	9,987,108.28		11,889,909.28		
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			9,987,108.28	9,987,108.28		11,889,909.28		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	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	162.00	162.00	0.00	162.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	11,692,225.00	11,692,225.00	3,818,882.18	11,459,095.00	(233,130.00)	-2.0%
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	200,000.00	200,000.00	5,545.84	200,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			11,892,387.00	11,892,387.00	3,824,428.02	11,659,257.00	(233,130.00)	-2.0%
<b>TOTAL, REVENUES</b>			11,892,387.00	11,892,387.00	3,824,428.02	11,659,257.00		

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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
Noncapitalized Equipment		4400	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>33,000.00</b>	<b>33,000.00</b>	<b>0.00</b>	<b>33,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	100,000.00	100,000.00	35,444.35	100,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200,000.00	200,000.00	0.00	180,000.00	20,000.00	10.0%
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	11,634,235.00	11,634,235.00	2,887,521.15	9,518,304.00	2,115,931.00	18.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>11,934,235.00</b>	<b>11,934,235.00</b>	<b>2,922,965.50</b>	<b>9,798,304.00</b>	<b>2,135,931.00</b>	<b>17.9%</b>

Description	Resource Codes	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)
<b>DEPRECIATION</b>								
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%
<b>TOTAL, EXPENSES</b>			11,967,235.00	11,967,235.00	2,922,965.50	9,831,304.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	2,000,000.00	2,000,000.00	0.00	1,744,839.00	(255,161.00)	-12.8%
5) TOTAL, REVENUES			2,000,000.00	2,000,000.00	0.00	1,744,839.00		
<b>B. EXPENSES</b>								
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	3,814,750.00	3,814,750.00	677,300.00	3,924,984.00	(110,234.00)	-2.9%
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			3,814,750.00	3,814,750.00	677,300.00	3,924,984.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,814,750.00)	(1,814,750.00)	(677,300.00)	(2,180,145.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,814,750.00)	(1,814,750.00)	(677,300.00)	(2,180,145.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	20,816,332.82	20,816,332.82		20,816,332.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,816,332.82	20,816,332.82		20,816,332.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,816,332.82	20,816,332.82		20,816,332.82		
2) Ending Net Position, June 30 (E + F1e)			19,001,582.82	19,001,582.82		18,636,187.82		
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	19,001,582.82	19,001,582.82		18,636,187.82		



Description	Resource Codes	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)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,000,000.00	2,000,000.00	0.00	1,744,839.00	(255,161.00)	-12.8%
Fees and Contracts								
In-District Premiums/Contributions		8674	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,000,000.00	2,000,000.00	0.00	1,744,839.00	(255,161.00)	-12.8%
<b>TOTAL, REVENUES</b>			2,000,000.00	2,000,000.00	0.00	1,744,839.00		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,814,750.00	3,814,750.00	677,300.00	3,924,984.00	(110,234.00)	-2.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			3,814,750.00	3,814,750.00	677,300.00	3,924,984.00	(110,234.00)	-2.9%
<b>TOTAL, EXPENSES</b>			3,814,750.00	3,814,750.00	677,300.00	3,924,984.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	70,000.00	70,000.00	10,371.04	65,372.00	(4,628.00)	-6.6%
5) TOTAL, REVENUES			70,000.00	70,000.00	10,371.04	65,372.00		
<b>B. EXPENSES</b>								
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	34,700.00	34,700.00	1,606.81	34,700.00	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			34,700.00	34,700.00	1,606.81	34,700.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			35,300.00	35,300.00	8,764.23	30,672.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			35,300.00	35,300.00	8,764.23	30,672.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	650,215.10	650,215.10		650,215.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			650,215.10	650,215.10		650,215.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			650,215.10	650,215.10		650,215.10		
2) Ending Net Position, June 30 (E + F1e)			685,515.10	685,515.10		680,887.10		
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			685,515.10	685,515.10		680,887.10		

Description	Resource Codes	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)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	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	70,000.00	70,000.00	10,371.04	65,372.00	(4,628.00)	-6.6%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			70,000.00	70,000.00	10,371.04	65,372.00	(4,628.00)	-6.6%
<b>TOTAL, REVENUES</b>			70,000.00	70,000.00	10,371.04	65,372.00		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	34,700.00	34,700.00	1,606.81	34,700.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			34,700.00	34,700.00	1,606.81	34,700.00	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)
<b>DEPRECIATION</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			34,700.00	34,700.00	1,606.81	34,700.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	22,051.84	22,051.84	21,441.77	22,079.26	27.42	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	22,051.84	22,051.84	21,441.77	22,079.26	27.42	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	223.19	223.19	223.19	223.19	0.00	0%
c. Special Education-NPS/LCI	13.84	13.84	13.67	13.67	(0.17)	-1%
d. Special Education Extended Year	18.51	18.51	19.23	19.23	0.72	4%
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	255.54	255.54	256.09	256.09	0.55	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	22,307.38	22,307.38	21,697.86	22,335.35	27.97	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
<b>A. BEGINNING CASH</b>			49,850,651.00	38,513,865.71	20,306,860.65	13,607,903.37	7,949,478.41	3,349,552.39	27,600,267.89	45,194,180.05	
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
	8010-8019		5,132,939.00	5,132,939.00	14,445,621.00	9,239,291.00	9,239,291.00	16,104,505.00	9,239,291.00	9,239,290.00	
	8020-8079		761,949.00	429,882.00	949,718.00	10,942,821.00	11,953,000.00	35,822,523.00	26,818,997.00	6,675,302.00	
	8080-8099			(1,338,948.00)	(2,677,898.00)	(1,667,624.00)	(1,902,904.00)	(1,965,734.00)	(1,697,745.00)	(1,738,367.00)	
	8100-8299		128,234.00	23,372.00	36,100.00	206,097.00	751,897.00	801,401.00	250,985.00	1,766,698.00	
	8300-8599		4,486,816.00		173,947.00		16,825.00		4,776,674.00		
	8600-8799		2,692,669.00	660,126.00	1,259,106.00	756,949.00	422,934.00	166,989.00	1,658,286.00	355,022.00	
	8910-8929										
	8930-8979										
<b>TOTAL RECEIPTS</b>			13,202,607.00	4,907,371.00	14,186,594.00	19,477,534.00	20,481,043.00	50,929,684.00	41,046,488.00	16,297,945.00	
<b>C. DISBURSEMENTS</b>											
	1000-1999		608,400.00	11,818,887.00	11,767,746.00	12,048,502.00	12,143,132.00	14,315,541.00	12,010,798.00	12,339,034.00	
	2000-2999		1,529,571.00	2,343,808.00	2,518,688.00	2,544,725.00	2,615,447.00	3,571,323.00	2,493,793.00	2,719,206.00	
	3000-3999		3,953,933.00	6,211,846.00	6,255,858.00	7,050,603.00	6,962,035.00	6,948,372.00	6,941,674.00	7,010,162.00	
	4000-4999		36,532.00	213,647.00	1,176,608.00	546,799.00	305,851.00	368,063.00	273,637.00	298,544.00	
	5000-5999		92,716.00	2,884,404.00	1,585,603.00	2,709,597.00	1,699,890.00	2,112,314.00	2,447,566.00	1,449,741.00	
	6000-6599				5,449.00	116,088.00	44,921.00				
	7000-7499		157,999.00	163,144.00	1,075,742.00	188,545.00		533,028.00	266,160.00	43,294.00	
	7600-7629										
	7630-7699										
<b>TOTAL DISBURSEMENTS</b>			6,379,151.00	23,635,736.00	24,385,694.00	25,204,859.00	23,771,276.00	27,893,562.00	24,433,628.00	23,859,981.00	
<b>D. BALANCE SHEET ITEMS</b>											
<u>Assets and Deferred Outflows</u>											
	9111-9199	2,500.00									
	9200-9299	8,239,942.00	234,132.06	1,094,115.36	(70,555.74)	3,171,267.10	109,633.03	715,382.25	266,856.68	853,099.16	
	9310	4,318,642.53	(166,050.63)	(364,445.03)	2,248,513.79	(2,045,325.50)	(464,159.41)	(500,074.93)	(338,117.63)	(436,624.58)	
	9320	183,936.61	13,964.28	43,213.61	25,580.67	(15,407.56)	(18,378.64)	(27,700.82)	12,249.11	3,614.17	
	9330										
	9340										
	9490										
<b>SUBTOTAL</b>			12,745,021.14	82,045.71	772,883.94	2,203,538.72	1,110,534.04	(372,905.02)	187,606.50	(59,011.84)	420,088.75
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	(20,217,616.87)	10,993,751.00	251,524.00	(1,296,604.00)	1,041,634.00	936,788.00	(1,026,987.00)	(1,040,064.00)	(2,877,342.00)	
	9610										
	9640										
	9650	(7,248,535.65)	7,248,536.00								
	9690										
<b>SUBTOTAL</b>			(27,466,152.52)	18,242,287.00	251,524.00	(1,296,604.00)	1,041,634.00	936,788.00	(1,026,987.00)	(1,040,064.00)	(2,877,342.00)
<u>Nonoperating</u>											
	9910										
<b>Suspense Clearing</b>											
<b>TOTAL BALANCE SHEET ITEMS</b>			40,211,173.66	(18,160,241.29)	521,359.94	3,500,142.72	68,900.04	(1,309,693.02)	1,214,593.50	981,052.16	3,297,430.75
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(11,336,785.29)	(18,207,005.06)	(6,698,957.28)	(5,658,424.96)	(4,599,926.02)	24,250,715.50	17,593,912.16	(4,264,605.25)	
<b>F. ENDING CASH (A + E)</b>			38,513,865.71	20,306,860.65	13,607,903.37	7,949,478.41	3,349,552.39	27,600,267.89	45,194,180.05	40,929,574.80	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
		40,929,574.80	52,970,978.86	46,557,301.00	30,603,839.16				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	18,073,263.00	9,239,290.00	9,239,290.00	16,519,264.00			130,844,274.00	130,844,274.00
Property Taxes	8020-8079	16,075,322.00	5,124,168.00	920,744.00	12,574,572.00			129,048,998.00	129,048,998.00
Miscellaneous Funds	8080-8099	(2,797,893.00)	(1,418,845.00)	(1,591,961.00)	(1,591,961.00)	(1,063,856.00)		(21,453,736.00)	(21,453,736.00)
Federal Revenue	8100-8299	2,796,046.00	1,750,298.00			2,461,962.00		10,973,090.00	10,973,090.00
Other State Revenue	8300-8599	343,902.00	1,772,443.00	263,665.00	13,418,709.00	1,998,798.00		27,251,779.00	27,251,779.00
Other Local Revenue	8600-8799	474,644.00	729,523.00	260,752.00	766,707.00	806,573.00		11,010,280.00	11,010,280.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>34,965,284.00</b>	<b>17,196,877.00</b>	<b>9,092,490.00</b>	<b>41,687,291.00</b>	<b>4,203,477.00</b>	<b>0.00</b>	<b>287,674,685.00</b>	<b>287,674,685.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	12,092,140.00	12,356,815.00	12,086,646.00	1,157,184.00	1,103,596.00		125,848,421.00	125,848,421.00
Classified Salaries	2000-2999	3,109,647.00	2,693,727.00	2,667,107.00	2,721,416.00	436,886.00		31,965,344.00	31,965,344.00
Employee Benefits	3000-3999	6,974,254.00	6,942,946.00	6,917,504.00	6,814,854.00	1,214,962.00		80,199,003.00	80,199,003.00
Books and Supplies	4000-4999	225,157.00	447,015.00	560,838.00	3,093,465.00	768,819.00		8,314,975.00	8,314,975.00
Services	5000-5999	1,805,009.00	2,247,380.00	2,137,469.00	9,890,240.00	3,574,470.00		34,636,399.00	34,636,399.00
Capital Outlay	6000-6599			62,732.00	88,699.00	27,943.00		390,753.00	390,753.00
Other Outgo	7000-7499	1,140,081.00	1,191,338.00	568,471.00	7,023,259.00	48,380.00		12,399,441.00	12,399,441.00
Interfund Transfers Out	7600-7629				3,100,840.00			3,100,840.00	3,100,840.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>25,346,288.00</b>	<b>25,879,221.00</b>	<b>25,000,767.00</b>	<b>33,889,957.00</b>	<b>7,175,056.00</b>	<b>0.00</b>	<b>296,855,176.00</b>	<b>296,855,176.00</b>
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	165,850.35	111,614.62	91,084.45	1,103,549.71	3,254,539.00		11,100,568.03	
Due From Other Funds	9310	3,542,046.12	553,970.68	(417,959.39)				1,611,773.49	
Stores	9320	4,247.59	(21,346.16)	10,143.10				30,179.35	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		<b>3,712,144.06</b>	<b>644,239.14</b>	<b>(316,731.84)</b>	<b>1,103,549.71</b>	<b>3,254,539.00</b>	<b>0.00</b>	<b>12,742,520.87</b>	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,289,736.00	(1,624,427.00)	(271,547.00)	2,300,000.00	11,541,159.00		20,217,621.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							7,248,536.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		<b>1,289,736.00</b>	<b>(1,624,427.00)</b>	<b>(271,547.00)</b>	<b>2,300,000.00</b>	<b>11,541,159.00</b>	<b>0.00</b>	<b>27,466,157.00</b>	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>2,422,408.06</b>	<b>2,268,666.14</b>	<b>(45,184.84)</b>	<b>(1,196,450.29)</b>	<b>(8,286,620.00)</b>	<b>0.00</b>	<b>(14,723,636.13)</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		<b>12,041,404.06</b>	<b>(6,413,677.86)</b>	<b>(15,953,461.84)</b>	<b>6,600,883.71</b>	<b>(11,258,199.00)</b>	<b>0.00</b>	<b>(23,904,127.13)</b>	<b>(9,180,491.00)</b>
<b>F. ENDING CASH (A + E)</b>									
		<b>52,970,978.86</b>	<b>46,557,301.00</b>	<b>30,603,839.16</b>	<b>37,204,722.87</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								<b>25,946,523.87</b>	

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	296,855,176.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,973,089.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	35,525.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	187,623.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,187,272.00
4. Other Transfers Out	All	9200	7200-7299	4,057,117.00
5. Interfund Transfers Out	All	9300	7600-7629	3,100,840.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,568,377.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	949,486.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				277,263,196.00

<b>Section II - Expenditures Per ADA</b>		<b>2018-19 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		21,697.86
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,778.37
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	258,542,682.78	11,629.28
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	258,542,682.78	11,629.28
B. Required effort (Line A.2 times 90%)	232,688,414.50	10,466.35
C. Current year expenditures (Line I.E and Line II.B)	277,263,196.00	12,778.37
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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



**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 10,031,016.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 227,981,752.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.40%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	10,130,911.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,869,376.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	998,796.30
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	14,999,083.30
9. Carry-Forward Adjustment (Part IV, Line F)	1,062,872.63
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,061,955.93

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	160,107,862.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	35,048,764.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	31,905,489.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,012,402.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	35,525.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,853,879.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	133,566.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	155.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,701,119.70
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,728,917.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,649,533.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,985,728.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	271,162,939.70

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	5.53%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2020-21 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B18)	5.92%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>14,999,083.30</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(2,113,506.50)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.36%) times Part III, Line B18); zero if negative	<u>1,062,872.63</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.36%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.36%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,062,872.63</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>1,062,872.63</u>

Approved indirect cost rate: 4.36%  
Highest rate used in any program: 4.36%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	3,175,992.00	138,473.00	4.36%
01	3060	214,107.00	5,329.00	2.49%
01	3310	3,272,406.00	142,677.00	4.36%
01	3311	3,154.00	137.00	4.34%
01	3312	507,836.00	22,142.00	4.36%
01	3327	171,149.00	7,462.00	4.36%
01	3410	378,449.00	16,500.00	4.36%
01	3550	371,215.00	16,185.00	4.36%
01	4035	612,548.00	26,708.00	4.36%
01	4201	95,243.00	4,152.00	4.36%
01	5640	259,594.00	11,317.00	4.36%
01	5810	751,924.00	9,293.00	1.24%
01	6378	51,771.00	2,257.00	4.36%
01	6382	803,510.00	35,034.00	4.36%
01	6385	108,126.00	4,714.00	4.36%
01	6387	1,987,118.00	86,176.00	4.34%
01	6500	30,743,289.00	1,340,407.00	4.36%
01	6512	512,286.00	22,336.00	4.36%
01	6520	454,382.00	19,752.00	4.35%
01	7220	317,640.00	13,849.00	4.36%
01	7338	1,105,188.00	46,963.00	4.25%
01	8150	7,211,128.00	314,352.00	4.36%
01	9010	3,316,372.00	55,502.00	1.67%
11	6391	6,450,807.00	281,255.00	4.36%
61	5310	6,589,849.00	278,092.00	4.22%
61	5320	395,879.00	17,260.00	4.36%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	238,439,536.00	-0.44%	237,387,151.00	1.29%	240,452,174.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	8,825,161.00	-49.00%	4,500,539.00	1.94%	4,587,999.00
4. Other Local Revenues	8600-8799	3,937,803.00	0.00%	3,937,802.00	0.00%	3,937,802.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	91,063.00	195.49%	269,082.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(48,049,871.00)	9.10%	(52,420,277.00)	3.12%	(54,057,686.00)
6. Total (Sum lines A1 thru A5c)		203,152,629.00	-4.75%	193,496,278.00	0.88%	195,189,371.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				106,074,184.00		107,105,237.00
b. Step & Column Adjustment				1,592,147.00		1,606,578.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(561,094.00)		(12,884,588.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	106,074,184.00	0.97%	107,105,237.00	-10.53%	95,827,227.00
2. Classified Salaries						
a. Base Salaries				21,513,123.00		22,043,470.00
b. Step & Column Adjustment				431,734.00		440,869.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				98,613.00		(3,170,006.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,513,123.00	2.47%	22,043,470.00	-12.38%	19,314,333.00
3. Employee Benefits	3000-3999	54,174,840.00	-5.29%	51,309,547.00	4.42%	53,579,501.00
4. Books and Supplies	4000-4999	2,765,548.00	72.30%	4,765,106.00	-41.97%	2,765,106.00
5. Services and Other Operating Expenditures	5000-5999	20,490,008.00	-2.87%	19,902,638.00	6.61%	21,219,007.00
6. Capital Outlay	6000-6999	33,613.00	0.00%	33,613.00	0.00%	33,613.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,855,040.00	2.21%	5,984,521.00	2.36%	6,125,917.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,930,061.00)	11.18%	(3,257,537.00)	-3.47%	(3,144,341.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,100,840.00	-66.15%	1,049,486.00	0.00%	1,049,486.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		211,077,135.00	-1.01%	208,936,081.00	-5.82%	196,769,849.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(7,924,506.00)		(15,439,803.00)		(1,580,478.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		30,594,324.40		22,669,818.40		7,230,015.40
2. Ending Fund Balance (Sum lines C and D1)		22,669,818.40		7,230,015.40		5,649,537.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	186,437.00		186,437.00		186,437.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	22,483,381.40		7,043,578.40		5,463,100.40
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,669,818.40		7,230,015.40		5,649,537.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	22,483,381.40		7,043,578.40		5,463,100.40
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	8,905,654.18		8,814,592.00		8,545,510.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		31,389,035.58		15,858,170.40		14,008,610.40
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2019/20 Reduce 8.4 Certificate FTE due to projected declining enrollment (630,000) and other minor adjustment to salaries. 2020/21 Reduce 9.8 Certificated FTE due to projected declining enrollment (735,000), reduce 151 Certificated FTE, 60 Classified FTE and 11 Management FTE due to Reduction in Force Strategy (15,319,595).						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	10,973,090.00	4.56%	11,473,372.00	0.90%	11,576,874.00
3. Other State Revenues	8300-8599	18,426,618.00	-21.21%	14,517,462.00	2.92%	14,942,074.00
4. Other Local Revenues	8600-8799	7,072,477.00	-19.18%	5,715,673.00	0.00%	5,715,673.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	48,049,871.00	9.10%	52,420,277.00	3.12%	54,057,686.00
6. Total (Sum lines A1 thru A5c)		84,522,056.00	-0.47%	84,126,784.00	2.57%	86,292,307.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				19,774,237.00		18,665,121.00
b. Step & Column Adjustment				291,874.00		279,977.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,400,990.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,774,237.00	-5.61%	18,665,121.00	1.50%	18,945,098.00
2. Classified Salaries						
a. Base Salaries				10,452,221.00		10,555,789.00
b. Step & Column Adjustment				207,024.00		211,116.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(103,456.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,452,221.00	0.99%	10,555,789.00	2.00%	10,766,905.00
3. Employee Benefits	3000-3999	26,024,163.00	5.44%	27,440,857.00	5.61%	28,981,629.00
4. Books and Supplies	4000-4999	5,549,427.00	-22.35%	4,309,327.00	0.00%	4,309,327.00
5. Services and Other Operating Expenditures	5000-5999	14,146,391.00	-5.02%	13,435,909.00	0.92%	13,559,455.00
6. Capital Outlay	6000-6999	357,140.00	-30.55%	248,051.00	0.00%	248,051.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,132,745.00	4.49%	7,453,120.00	12.78%	8,405,419.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,341,717.00	18.52%	2,775,483.00	3.21%	2,864,596.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		85,778,041.00	-1.04%	84,883,657.00	3.77%	88,080,480.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,255,985.00)		(756,873.00)		(1,788,173.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,535,195.17		3,279,210.17		2,522,337.17
2. Ending Fund Balance (Sum lines C and D1)		3,279,210.17		2,522,337.17		734,164.17
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,279,210.17		2,522,337.17		734,164.17
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,279,210.17		2,522,337.17		734,164.17

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2019/20 Adjustment to Certificated and Classified Salaries due to the depletion of Career Technical Education Incentive Grant, College Readiness Grant, and an adjustment of a one-time retro payment for 2017/18 in 2018/19.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	238,439,536.00	-0.44%	237,387,151.00	1.29%	240,452,174.00
2. Federal Revenues	8100-8299	10,973,090.00	4.56%	11,473,372.00	0.90%	11,576,874.00
3. Other State Revenues	8300-8599	27,251,779.00	-30.21%	19,018,001.00	2.69%	19,530,073.00
4. Other Local Revenues	8600-8799	11,010,280.00	-12.32%	9,653,475.00	0.00%	9,653,475.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	91,063.00	195.49%	269,082.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		287,674,685.00	-3.49%	277,623,062.00	1.39%	281,481,678.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				125,848,421.00		125,770,358.00
b. Step & Column Adjustment				1,884,021.00		1,886,555.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,962,084.00)		(12,884,588.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	125,848,421.00	-0.06%	125,770,358.00	-8.74%	114,772,325.00
2. Classified Salaries						
a. Base Salaries				31,965,344.00		32,599,259.00
b. Step & Column Adjustment				638,758.00		651,985.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,843.00)		(3,170,006.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,965,344.00	1.98%	32,599,259.00	-7.72%	30,081,238.00
3. Employee Benefits	3000-3999	80,199,003.00	-1.81%	78,750,404.00	4.84%	82,561,130.00
4. Books and Supplies	4000-4999	8,314,975.00	9.13%	9,074,433.00	-22.04%	7,074,433.00
5. Services and Other Operating Expenditures	5000-5999	34,636,399.00	-3.75%	33,338,547.00	4.32%	34,778,462.00
6. Capital Outlay	6000-6999	390,753.00	-27.92%	281,664.00	0.00%	281,664.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,987,785.00	3.46%	13,437,641.00	8.14%	14,531,336.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(588,344.00)	-18.07%	(482,054.00)	-41.97%	(279,745.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,100,840.00	-66.15%	1,049,486.00	0.00%	1,049,486.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		296,855,176.00	-1.02%	293,819,738.00	-3.05%	284,850,329.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(9,180,491.00)		(16,196,676.00)		(3,368,651.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		35,129,519.57		25,949,028.57		9,752,352.57
2. Ending Fund Balance (Sum lines C and D1)		25,949,028.57		9,752,352.57		6,383,701.57
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	186,437.00		186,437.00		186,437.00
b. Restricted	9740	3,279,210.17		2,522,337.17		734,164.17
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	22,483,381.40		7,043,578.40		5,463,100.40
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		25,949,028.57		9,752,352.57		6,383,701.57

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	22,483,381.40		7,043,578.40		5,463,100.40
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,905,654.18		8,814,592.00		8,545,510.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		31,389,035.58		15,858,170.40		14,008,610.40
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.57%		5.40%		4.92%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		21,441.77		21,204.80		20,929.91
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		296,855,176.00		293,819,738.00		284,850,329.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		296,855,176.00		293,819,738.00		284,850,329.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,905,655.28		8,814,592.14		8,545,509.87
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,905,655.28		8,814,592.14		8,545,509.87
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(22,959.00)	0.00	(588,344.00)				
Other Sources/Uses Detail					0.00	3,100,840.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(28,133.00)	292,992.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	18,395.00	0.00	0.00	0.00				
Other Sources/Uses Detail					1,537,542.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					513,812.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	70,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(37,303.00)	295,352.00	0.00				
Other Sources/Uses Detail					949,486.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>88,395.00</b>	<b>(88,395.00)</b>	<b>588,344.00</b>	<b>(588,344.00)</b>	<b>3,100,840.00</b>	<b>3,100,840.00</b>		

# SECTION 6

## District Criteria and Standards Review

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19) District Regular Charter School	22,052.00	22,079.26		
		0.00		
	<b>Total ADA</b>	<b>22,052.00</b>	<b>22,079.26</b>	<b>0.1%</b>
1st Subsequent Year (2019-20) District Regular Charter School	21,516.00	21,438.07		
	<b>Total ADA</b>	<b>21,516.00</b>	<b>21,438.07</b>	<b>-0.4%</b>
2nd Subsequent Year (2020-21) District Regular Charter School	21,223.00	21,201.09		
	<b>Total ADA</b>	<b>21,223.00</b>	<b>21,201.09</b>	<b>-0.1%</b>

**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	22,735	22,615		
Charter School				
<b>Total Enrollment</b>	<b>22,735</b>	<b>22,615</b>	<b>-0.5%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	22,425	22,365		
Charter School				
<b>Total Enrollment</b>	<b>22,425</b>	<b>22,365</b>	<b>-0.3%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	22,135	22,075		
Charter School				
<b>Total Enrollment</b>	<b>22,135</b>	<b>22,075</b>	<b>-0.3%</b>	<b>Met</b>

**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	22,072	23,237	
Charter School			
<b>Total ADA/Enrollment</b>	<b>22,072</b>	<b>23,237</b>	<b>95.0%</b>
Second Prior Year (2016-17)			
District Regular	22,055	23,287	
Charter School			
<b>Total ADA/Enrollment</b>	<b>22,055</b>	<b>23,287</b>	<b>94.7%</b>
First Prior Year (2017-18)			
District Regular	22,081	23,336	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>22,081</b>	<b>23,336</b>	<b>94.6%</b>
Historical Average Ratio:			94.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.3%</b>

**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	21,442	22,615		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>21,442</b>	<b>22,615</b>	<b>94.8%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	21,205	22,365		
Charter School				
<b>Total ADA/Enrollment</b>	<b>21,205</b>	<b>22,365</b>	<b>94.8%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	20,930	22,075		
Charter School				
<b>Total ADA/Enrollment</b>	<b>20,930</b>	<b>22,075</b>	<b>94.8%</b>	<b>Met</b>

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

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

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

**Explanation:**  
(required if NOT met)



**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2018-19)	258,881,720.00	259,893,272.00	0.4%	Met
1st Subsequent Year (2019-20)	260,285,985.00	261,626,907.00	0.5%	Met
2nd Subsequent Year (2020-21)	263,926,261.00	265,375,389.00	0.5%	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	168,969,020.65	187,735,396.98	90.0%
Second Prior Year (2016-17)	174,800,899.34	196,255,391.27	89.1%
First Prior Year (2017-18)	173,029,605.38	196,100,534.25	88.2%
Historical Average Ratio:			89.1%

	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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>86.1% to 92.1%</b>	<b>86.1% to 92.1%</b>	<b>86.1% to 92.1%</b>

**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)	181,762,147.00	207,976,295.00	87.4%	Met
1st Subsequent Year (2019-20)	180,458,254.00	207,886,595.00	86.8%	Met
2nd Subsequent Year (2020-21)	168,721,061.00	195,720,363.00	86.2%	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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2018-19)	10,569,667.00	10,973,090.00	3.8%	No
1st Subsequent Year (2019-20)	10,544,834.00	11,473,372.00	8.8%	Yes
2nd Subsequent Year (2020-21)	10,741,121.00	11,576,874.00	7.8%	Yes

**Explanation:**  
(required if Yes)

2019-20 Under-projected apportionments for Title I and Title II in the amount of \$928,538. 2020-21 Under-projected apportionments for Title I and Title II in the amount of \$835,753.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	28,545,053.00	27,251,779.00	-4.5%	No
1st Subsequent Year (2019-20)	18,853,517.00	19,018,001.00	0.9%	No
2nd Subsequent Year (2020-21)	18,989,696.00	19,530,073.00	2.8%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	9,222,499.00	11,010,280.00	19.4%	Yes
1st Subsequent Year (2019-20)	9,207,516.00	9,653,475.00	4.8%	No
2nd Subsequent Year (2020-21)	9,406,466.00	9,653,475.00	2.6%	No

**Explanation:**  
(required if Yes)

2018-19 Under-projected revenues for Community Redevelopment and All Other Local Income by \$1,787,781.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	7,852,552.00	8,314,975.00	5.9%	Yes
1st Subsequent Year (2019-20)	9,358,551.00	9,074,433.00	-3.0%	No
2nd Subsequent Year (2020-21)	7,653,847.00	7,074,433.00	-7.6%	Yes

**Explanation:**  
(required if Yes)

2018-19 Under-projected carryover for the CTE grant of \$462,423. 2020-21 Adjusting projection for materials in the amount of \$579,414 for Routine Restricted Maintenance.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	32,652,686.00	34,636,399.00	6.1%	Yes
1st Subsequent Year (2019-20)	31,925,668.00	33,338,547.00	4.4%	No
2nd Subsequent Year (2020-21)	33,903,559.00	34,778,462.00	2.6%	No

**Explanation:**  
(required if Yes)

2018-19 Re-projected service expenditures for Title 1, College Readiness and the CTE grants in the amount of \$1,193,713.

**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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2018-19)	48,337,219.00	49,235,149.00	1.9%	Met
1st Subsequent Year (2019-20)	38,605,867.00	40,144,848.00	4.0%	Met
2nd Subsequent Year (2020-21)	39,137,283.00	40,760,422.00	4.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	40,505,238.00	42,951,374.00	6.0%	Not Met
1st Subsequent Year (2019-20)	41,284,219.00	42,412,980.00	2.7%	Met
2nd Subsequent Year (2020-21)	41,557,406.00	41,852,895.00	0.7%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

2018-19 Under-projected carryover for the CTE grant of \$462,423. 2020-21 Adjusting projection for materials in the amount of \$579,414 for Routine Restricted Maintenance.

**Explanation:**

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

2018-19 Re-projected service expenditures for Title 1, College Readiness and the CTE grants in the amount of \$1,193,713.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,937,104.00	7,600,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		7,600,000.00	

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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)	10.6%	5.4%	4.9%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.5%</b>	<b>1.8%</b>	<b>1.6%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2018-19)	(7,924,506.00)	211,077,135.00	3.8%	Not Met
1st Subsequent Year (2019-20)	(15,439,803.00)	208,936,081.00	7.4%	Not Met
2nd Subsequent Year (2020-21)	(1,580,478.00)	196,769,849.00	0.8%	Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The District is using the excess reserve to cover ongoing operations costs. The District will monitor the budget closely to ensure it is in line with the financial forecast. The District is committed to reducing expenditures and has approved a resolution for Reduction in Force beginning 20/21.

**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)	25,949,028.57	Met
1st Subsequent Year (2019-20)	9,752,352.57	Met
2nd Subsequent Year (2020-21)	6,383,701.57	Met

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

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

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

**Explanation:**  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	37,204,722.87	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> 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.)	21,442	21,205	20,930
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	296,855,176.00	293,819,738.00	284,850,329.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	296,855,176.00	293,819,738.00	284,850,329.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,905,655.28	8,814,592.14	8,545,509.87
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>8,905,655.28</b>	<b>8,814,592.14</b>	<b>8,545,509.87</b>



**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	22,483,381.40	7,043,578.40	5,463,100.40
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	8,905,654.18	8,814,592.00	8,545,510.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	31,389,035.58	15,858,170.40	14,008,610.40
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.57%	5.40%	4.92%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>8,905,655.28</b>	<b>8,814,592.14</b>	<b>8,545,509.87</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

The District is using the One Time Discretionary funds to cover Salary and Benefits. The District will monitor the budget closely to ensure it is in line with the financial forecast. The District is committed to reducing expenditures and has approved a resolution for Reduction in Force beginning 20/21.

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2018-19)	(49,674,083.00)	(48,049,871.00)	-3.3%	(1,624,212.00)	Met
1st Subsequent Year (2019-20)	(52,164,469.00)	(52,420,277.00)	0.5%	255,808.00	Met
2nd Subsequent Year (2020-21)	(55,340,369.00)	(53,773,686.00)	-2.8%	(1,566,683.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	91,063.00	New	91,063.00	Not Met
2nd Subsequent Year (2020-21)	0.00	269,082.00	New	269,082.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2018-19)	1,619,550.00	3,100,840.00	91.5%	1,481,290.00	Not Met
1st Subsequent Year (2019-20)	1,550,000.00	1,049,486.00	-32.3%	(500,514.00)	Not Met
2nd Subsequent Year (2020-21)	1,558,000.00	1,049,486.00	-32.6%	(508,514.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

2019/20 and 2020/21 Transfer from Fund 17 General Fund Reserve to Fund 03 Unrestricted General Fund.

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

**Explanation:**  
(required if NOT met)

2018-19 Transfer to F/17 General Reserve in the amount of \$513,812, Transfer to F/12 Child Development in the amount of \$1,537,542, Transfer to F/61 Child Nutrition Services in the amount of \$949,486 and Transfer to F67 Self Insurance in the amount of \$100,000.

- 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)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	01/8011	01/5610	238,350
Certificates of Participation				
General Obligation Bonds	24	21/86XX & 8799	21/74XX	920,633,826
Supp Early Retirement Program	4	71/8662	71/5800	2,709,200
State School Building Loans				
Compensated Absences	15	01/8011	01/1000/2000	2,257,975

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
<b>TOTAL:</b>				925,839,351

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	133,402	133,402	133,402	44,467
Certificates of Participation				
General Obligation Bonds	40,089,860	59,092,301	93,019,304	86,874,157
Supp Early Retirement Program	677,300	677,300	677,300	677,300
State School Building Loans				
Compensated Absences	116,000	116,000	116,000	116,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
<b>Total Annual Payments:</b>	41,016,562	60,019,003	93,946,006	87,711,924
<b>Has total annual payment increased over prior year (2017-18)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in our Debt payments is directly related to our GO Bonds Debt Services.

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

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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?

Yes
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2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	56,819,862.00	61,152,370.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	22,912,696.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	56,819,862.00	38,239,674.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2016	Jun 30, 2017

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	4,717,272.00	3,194,000.00
1st Subsequent Year (2019-20)	4,972,564.00	3,389,000.00
2nd Subsequent Year (2020-21)	5,264,038.00	3,591,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2018-19)	0.00	0.00
1st Subsequent Year (2019-20)	0.00	0.00
2nd Subsequent Year (2020-21)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	2,658,994.00	2,713,272.00
1st Subsequent Year (2019-20)	2,690,328.00	2,658,994.00
2nd Subsequent Year (2020-21)	2,831,744.00	2,690,328.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	391	277
1st Subsequent Year (2019-20)	386	287
2nd Subsequent Year (2020-21)	381	297

4. Comments:

Actuarial report is based on new Government Accounting Standards Board Statement No. 75.

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

No
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c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

No
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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	278,773.00	278,773.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

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

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2018-19)	11,560,000.00	11,560,000.00
1st Subsequent Year (2019-20)	12,254,000.00	12,254,000.00
2nd Subsequent Year (2020-21)	12,989,000.00	12,989,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)	11,560,000.00	11,560,000.00
1st Subsequent Year (2019-20)	12,254,000.00	12,254,000.00
2nd Subsequent Year (2020-21)	12,989,000.00	12,989,000.00

4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,215.6	1,193.3	1,184.9	1,024.1

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

No

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)?

No	No	No
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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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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

1,413,755
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7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
23,492,578	24,902,133	26,396,261
100.0%	100.0%	100.0%
3.5%	6.0%	6.0%

**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:

Yes		
2,641,477	2,722,536	2,785,427

2% Salary increase beginning in FY 17-18.

**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
1,719,749	1,767,847	1,770,895
1.5%	1.5%	1.5%

**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.):

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?   
 If Yes, complete number of FTEs, then skip to section S8C.  
 If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	544.0	558.6	558.6	498.6

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
 If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?   
 If Yes, date of Superintendent and CBO certification:

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

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

**One Year Agreement**

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

**Multiyear Agreement**

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

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

**Negotiations Not Settled**

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

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
11,203,678	11,875,899	12,588,453
100.0%	100.0%	100.0%
3.5%	6.0%	6.0%

**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:

Yes		
747,547	778,251	810,263

2% Salary increase for FY 2017/18.

**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
565,520	587,745	599,951
2.0%	2.0%	2.0%

**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.):

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?   
If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	77.1	80.4	80.4	69.4

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

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

**S9. Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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
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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.

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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**End of School District First Interim Criteria and Standards Review**

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43-69427-0000000

First Interim  
2018-19 Actuals to Date  
Technical Review Checks

East Side Union High

Santa Clara County

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

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

### IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special



Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional  
Materials (Resource 6300). PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the  
affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim  
2018-19 Projected Totals  
Technical Review Checks

East Side Union High

Santa Clara County

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- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
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- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## **EXPORT CHECKS**

**FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED**

**INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED**

**ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED**

**CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED**

**CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED**

**MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED**

**MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED**

**CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED**

**CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED**

**CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED**

Checks Completed.

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First Interim  
2018-19 Board Approved Operating Budget  
Technical Review Checks

East Side Union High

Santa Clara County

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Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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## GENERAL LEDGER CHECKS

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EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to



the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

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SACS2018ALL Financial Reporting Software - 2018.2.0  
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First Interim  
2018-19 Original Budget  
Technical Review Checks

East Side Union High

Santa Clara County

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EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
11	6391	-215,759.81

Explanation: The projected beginning balance was higher than the unaudited actual fund balance and will adjust accordingly.

Total of negative resource balances for Fund 11 -215,759.81

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

FUND	RESOURCE	OBJECT	VALUE
11	6391	9790	-215,759.81

Explanation: The projected beginning balance was higher than the unaudited actual fund balance and will adjust accordingly.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects

9700-9789, 9796, and 9797) must be positive individually by resource, by fund.  
PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.