



EAST SIDE
HIGH SCHOOL DISTRICT
Silicon Valley

Preparing every student to thrive in a global society.

2018-19 SECOND INTERIM REPORT



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EAST SIDE UNION HIGH SCHOOL DISTRICT

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Vision

Every student graduates prepared for college and career empowered to transform and thrive in a global society.

Mission

We align decisions to create safe, dynamic and relevant learning environments that inspire critical thinking, problem solving and innovation.

East Side Union High School District 2018-19 Second 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 in May 2019. At that time, the Governor's 2019-2020 budget proposal and May Revision will be known.

State Budget Update

The Second Interim Report for 2018-19 reflects activity through January 31, 2019. For 2018-19, the Budget provided a Proposition 98 guarantee of \$77.9 billion. The 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 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 2018, 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 change 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 22,606 (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. This additional 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. As of 2nd Interim, the estimated deficit for 2018-19 is projected to be \$7.77 million and has increased by approximately \$826,000 since budget adoption. This is mainly due to savings captured from positions currently not filled as of second interim, and increased contributions to Child Nutrition Services and Child Development programs.

Revenue Summary

The District's projected revenues at Second Interim total \$288.7 million and represents a \$1.09 million increase since First Interim. The net increase was the result of several adjustments. The main increase was related to the District receiving \$741,000 as part of the new Low Performing Student Block Grant. The remaining adjustments included increased entitlements for Federal Title funds totaling \$551,000, decrease in Federal Special Ed Funding by \$185,000, and finally some smaller adjustments to Local Revenue projections.

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 Second Interim, the District's estimated enrollment for targeted eligible students totals almost 53.06%, down from 54.22% estimated in the 2018-19 Adopted budget.

Expenditure Summary

The projections reflected in the Second Interim Report are a result of the analysis of year-to-date expenditure projections against the First Interim 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 Second Interim total \$293.7 million and represent a \$45,408 decrease since First Interim. A summary of changes for specific expenditure categories is presented below.

Certificated and Classified Salaries

There were modest changes in variances within the expenditure categories for Certificated and Classified Salaries for the reporting period ending January 31, 2019 due primarily to projected savings from current unfilled positions. Certificated and classified salaries decreased by a total of \$1.11 million.

Employee Benefits

In the area of Employee Benefits, there was a modest decrease of \$520,000 since First Interim. The decrease was mainly attributable to 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 \$862,000. The increase was primarily due to increased entitlements from Federal Title funds and increased Special Education Transportation Costs.

Capital Outlay

In the category of Capital Outlay, there was a decrease in expenditures totaling \$83,000. The decrease in expenditures was based upon re-projected Career Tech Incentive Grant expenditures.

Other Outgo

In the category of Other Outgo, there was a \$738,00 increase due increased Special Education costs.

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

Ending Balance Summary

At Second Interim, the District projects an ending fund balance plus general reserve of approximately \$35.67 million for FY 2018-19. This amount represents an increase of \$825,000 since First Interim.

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)	\$ 8,913,947
Legally Restricted (Categorical)	\$ 4,008,599
Designated Reserve – Supplemental	\$ 1,603,408
Designated Reserve – Site Carryover	\$ 500,000
Designated Reserve – Budget Balancing	\$ 20,467,290
<u>Total Ending Fund Balance</u>	<u>\$ 35,679,681</u>

Reserve % - All Undesignated Reserves (including Fund 17) total 10.66% 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 January 31, the projected restricted general fund carry-over is \$4 million, an increase of \$729,391 since First Interim.

Child Nutrition Fund 61/Other Funds

The First Interim Budget indicated that the District’s cafeteria fund is projected to have a deficit of \$949,486. As of Second Interim, the deficit is estimated to increase by \$208,902, totaling \$1,158,388.

Child Development Fund 12/Other Funds

The First Interim Budget reflected that the program was projected to operate with a deficit of \$1,537,542. As of Second Interim, the deficit is estimated to increase by \$136,351, totaling \$1,673,893.

Building Fund 21, 22, 23, 24/Other Funds

Measure G, I-2014, E, I, and Z have a combined projected ending fund balance totaling \$249.7 million as of Second Interim.

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 Second Interim, the ending fund balance is now projected at \$17.2 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 Second 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 \$21,963,873. In addition, the program is carrying over \$2,789,587 from the prior year. The total supplemental expenditure budget for 2018-19 totals \$23.1 million.

Multi-Year Financial Projection

The 2018-19 Multi-Year Financial Projection (MYFP) at Second 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 2020-21 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
Beginning Fund Balance (incl. Fund 17)	\$ 43,435,288	\$ 35,679,681	\$ 19,208,596
Plus: Revenues/Other Sources	\$ 288,885,605	\$ 279,590,231	\$ 284,556,898
Total Available	\$ 332,320,893	\$ 315,269,912	\$ 303,765,494
Less: Expenditures/Other Uses	\$ 296,641,212	\$ 296,061,316	\$ 284,648,294
Ending Fund Balance (incl. Fund 17)	\$ 35,679,681	\$ 19,208,596	\$ 19,117,200
Projected Revenue Greater(Less) than Expenditure	\$ (7,755,607)	\$ (16,471,085)	\$ (91,396)
Restricted "RESERVE" or Legally Restricted Balance	\$ 4,008,599	\$ 2,950,586	\$ 1,491,599
"RESERVE" Required (3%)	\$ 8,913,947	\$ 8,881,839	\$ 8,539,449
Note: Fund Balance Reserves - Inventories/Prepays	\$ 2,289,846	\$ 778,498	\$ 686,827
Undesignated/Unappropriated	\$ 20,467,289	\$ 6,597,673	\$ 8,399,325
Reserve Percentage	10.68%	5.49%	6.19%

Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the current fiscal period ending January 31, 2019. 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 has released his 2019-20 Budget Proposal 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 \$23.6 million by 2020-21, the third year in the District's multi-year projections. The District's Second 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

2019-20 District Budget Assumptions Update and Comparative Analysis

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

Description	2018 / 19	2018 / 19
	First Interim	Second Interim
Based on SSC Dartboard		
Statutory COLA	2.71%	2.71%
	3.70% (augmented)	3.70% (augmented)
LCFF Target Base	9,034	9,034
LCFF CTE	235	235
LCFF Unduplicated Count Percentage	52.92%	53.06%
LCFF Approved Funding Rate (GAP)	100.00%	100.00%
LCFF Entitlement	238,439,536	238,437,423
Lottery Per ADA - Unrestricted	151	151
- Restricted	53	53
Mandate Cost Block Grant per ADA	60	60
Title I	3,314,465	3,719,279
Title II	639,256	637,053
Career Technical Incentive	3,071,589	3,071,589
California Career Pathway	1,337,744	1,337,744
One Time Discretionary Revenue	4,060,393	4,060,393
Use of Facilities Rental	1,466,550	1,466,550
Enrollment (CBEDS) Projected	22,890	22,885
with NPS and Post Seniors		
Projected Funded Average Daily Attendance (ADA)	22,079	22,079
with East Side Special Ed ADA in County Program	256	260
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	3,381,997
2% Salary Increases (Non-Bargaining Groups) Effective 2017-18	251,585	216,913
Decrease Teacher FTEs due to Enrollment Changes	(24.0 FTEs)	(24.0 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	1.9199%	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	2,946,930	3,142,060
Medical Benefits Expenses to Self Insurance Fund, F68 (one time)		
Adjustment in Contribution to Self Insurance	(1,000,000)	(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	(43,506,675)	(43,765,964)
Contribution to Restricted Routine Maintenance from Unrestricted General Fund	(4,543,196)	(4,543,196)
Contribution to Restricted Routine Maintenance from Redevelopment Funds	(3,056,804)	(3,056,804)
Total Contribution to Restricted Routine Maintenance	(7,600,000)	(7,600,000)
Fund Transfers in/(out):		
Transfer from (to) General Reserve (F17)	(513,812)	(490,366)
Transfer to Child Development Fund (F12)	(1,537,542)	(1,673,893)
Transfer to Child Nutrition Services (F61)	(949,486)	(1,158,388)
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)

East Side Union High School District
General Fund 2018 / 19 Second Interim

Categories	2018/19 First Interim			2018/19 Second Interim			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenues							
LCFF	238,439,536	-	238,439,536	238,437,423	-	238,437,423	(2,113)
Federal	-	10,973,090	10,973,090	-	11,339,664	11,339,664	366,574
Other State	8,825,161	18,426,619	27,251,780	8,823,823	19,196,909	28,020,732	768,953
Local	3,937,802	7,072,477	11,010,279	4,008,386	6,961,587	10,969,973	(40,306)
Total Revenues	251,202,499	36,472,186	287,674,685	251,269,632	37,498,161	288,767,793	1,093,108
Expenditures							
Certificated Salaries	106,074,184	19,774,238	125,848,422	105,734,240	19,343,530	125,077,770	(770,652)
Classified Salaries	21,513,123	10,452,219	31,965,342	21,326,665	10,297,537	31,624,202	(341,140)
Employee Benefits	54,174,841	26,024,162	80,199,003	53,970,119	25,708,177	79,678,296	(520,707)
Books & Supplies	2,765,547	5,549,427	8,314,974	2,751,224	6,425,765	9,176,989	862,015
Operation & Contracted Services	20,490,009	14,146,392	34,636,401	20,605,418	14,099,843	34,705,261	68,860
Capital Outlay	33,613	357,140	390,753	33,613	274,018	307,631	(83,122)
Other Outgo & ROC/P Transfer	3,667,768	7,132,745	10,800,513	3,667,768	7,871,111	11,538,879	738,365
Direct Support/Indirect Costs	(2,930,061)	2,341,720	(588,341)	(2,901,305)	2,313,936	(587,369)	973
Debt Services	2,187,272	-	2,187,272	2,187,272	-	2,187,272	-
Total Expenditures	207,976,296	85,778,044	293,754,340	207,375,014	86,333,917	293,708,931	(45,408)
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	43,226,203	(49,305,858)	(6,079,655)	43,894,618	(48,835,756)	(4,941,139)	1,138,516
Other Sources / Uses							
Subtract:							
Transfer to Child Nutrition Fund 61	949,486	-	949,486	1,158,388	-	1,158,388	208,902
Transfer to Child Development	1,537,542	-	1,537,542	1,673,893	-	1,673,893	136,351
Transfer to Gen Reserve Fund	513,812	-	513,812	490,366	-	490,366	(23,446)
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	(43,506,675)	43,506,675	-	(43,765,964)	43,765,964	-	-
Contribute to Restricted Routine Maintenance	(4,543,196)	4,543,196	-	(4,543,196)	4,543,196	-	-
Contribute to Other Restricted Program	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(7,924,508)	(1,255,987)	(9,180,495)	(7,837,189)	(526,596)	(8,363,786)	816,709
BEGINNING BALANCE	\$ 30,594,325	\$ 4,535,195	\$ 35,129,520	\$ 30,594,325	\$ 4,535,195	\$ 35,129,520	\$ -
ENDING BALANCE BEFORE RESERVE	22,669,817	3,279,208	25,949,025	22,757,135	4,008,599	26,765,734	816,709
Components of Ending Fund Balance							
Revolving Cash	2,500	-	2,500	2,500	-	2,500	-
Stores	183,937	-	183,937	183,937	-	183,937	-
Legally Restricted Reserve	-	3,279,208	3,279,208	-	4,008,599	4,008,599	729,391
Assigned							
Site Projected Carryover	500,000	-	500,000	500,000	-	500,000	-
Supplemental	1,274,201	-	1,274,201	1,603,409	-	1,603,409	329,208
Unassigned/Unappropriated	\$ 20,709,179	\$ 0	\$ 20,709,180	\$ 20,467,290	\$ (0)	\$ 20,467,290	\$ (241,890)
Fund 17, General Reserve	8,905,655	-	8,905,655	8,913,947	-	8,913,947	8,292
Ending Fund Balance F/03 plus F/17	\$ 31,575,472	\$ 3,279,208	\$ 34,854,680	\$ 31,671,082	\$ 4,008,599	\$ 35,679,681	\$ 825,001
	10.64%			10.66%			

East Side Union High School District
General Fund

Ending Fund Balance

Categories	2018/19 First Interim			2018/19 Second Interim			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Components of Ending Fund Balance							
District Revolving Cash	2,500		2,500	2,500		2,500	-
District Warehouse Store	183,937		183,937	183,937		183,937	-
Site Projected Carryover	500,000		500,000	500,000		500,000	-
Supplemental	1,274,201		1,274,201	1,603,409		1,603,409	329,208
For Balancing Multi-Year Projection	20,709,179		20,709,179	20,467,290		20,467,290	(241,889)
Restricted Categorical Programs			-			-	-
Medi-Cal Billing Option		918,542	918,542		906,364	906,364	(12,179)
Low Performing Student Block Grant			-		726,009	726,009	726,009
Restricted Lottery		764,013	764,013		778,946	778,946	14,933
Restricted Routine Maintenance		372,347	372,347		130,127	130,127	(242,220)
Special Ed Mental Health		1,224,306	1,224,306		1,467,153	1,467,153	242,847
Fund 17, General Reserve	8,905,655		8,905,655	8,913,947		8,913,947	8,292
Unassigned/Unappropriated	\$ 31,575,472	\$ 3,279,208	\$ 34,854,680	\$ 31,671,082	\$ 4,008,599	\$ 35,679,681	\$ 825,001
		10.64%			10.66%		

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

Categories	2018/19 First Interim			2018/19 Second Interim			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
Revenues							
LCFF	0	0	0	0	0	0	-
Federal	6,611,988	4,361,102	10,973,090	7,163,294	4,176,370	11,339,664	366,574
Other State	17,199,362	1,227,257	18,426,619	17,936,917	1,259,992	19,196,909	770,291
Local	6,533,678	538,799	7,072,477	6,223,847	737,740	6,961,587	(110,890)
Total Revenues	30,345,028	6,127,158	36,472,186	31,324,059	6,174,102	37,498,161	1,025,975
Expenditures							
Certificated Salaries	4,790,821	14,983,418	19,774,238	4,471,417	14,872,113	19,343,530	(430,708)
Classified Salaries	3,965,031	6,487,188	10,452,219	3,981,546	6,315,991	10,297,537	(154,682)
Employee Benefits	14,322,729	11,701,433	26,024,162	14,282,822	11,425,355	25,708,177	(315,985)
Books & Supplies	5,403,163	146,265	5,549,427	6,296,645	129,120	6,425,765	876,338
Operation & Contracted Services	5,563,238	8,583,154	14,146,392	5,532,085	8,567,759	14,099,843	(46,549)
Capital Outlay	357,140	0	357,140	274,018	0	274,018	(83,122)
Other Outgo & ROC/P Transfer	572,049	6,560,696	7,132,745	626,302	7,244,809	7,871,111	738,365
Direct Support/Indirect Costs	806,559	1,535,161	2,341,720	808,383	1,505,553	2,313,936	(27,784)
Debt Services	0	0	0	0	0	0	-
Total Expenditures	35,780,730	49,997,314	85,778,044	36,273,217	50,060,700	86,333,917	555,873
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(5,435,702)	(43,870,156)	(49,305,858)	(4,949,159)	(43,886,598)	(48,835,756)	470,102
Other Sources / Uses							
Transfer in / out	4,543,196	43,506,675	48,049,871	4,543,196	43,765,964	48,309,160	259,289
Other Transfer in	0	0	0	0	0	0	0
Net Increase (Decrease) in Fund Balance	(892,506)	(363,481)	(1,255,987)	(405,963)	(120,634)	(526,596)	729,391
BEGINNING BALANCE	2,947,407	1,587,787	4,535,195	2,947,407	1,587,787	4,535,195	0
Fund Balance Adjustment to Unrestricted							
ENDING FUND BALANCE	2,054,901	1,224,307	3,279,208	2,541,445	1,467,153	4,008,598	729,391

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

Categories	2018/19 First Interim Supplemental	2018/19 Second Interim Supplemental	Variance
Revenues			
LCFF	21,911,670	21,963,873	52,203
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
Total Revenues	21,911,670	21,963,873	52,203
Expenditures			
Certificated Salaries	13,632,410	13,506,595	(125,815)
Classified Salaries	1,075,905	1,031,979	(43,926)
Employee Benefits	5,867,386	5,753,149	(114,237)
Books & Supplies	136,400	117,550	(18,850)
Operation & Contracted Services	2,714,955	2,740,778	25,823
Capital Outlay	-	-	-
Total Expenditures	23,427,056	23,150,051	(277,005)
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(1,515,386)	(1,186,178)	329,208
Other Sources / Uses			
Net Increase (Decrease) in Fund Balance	(1,515,386)	(1,186,178)	329,208
BEGINNING BALANCE	\$ 2,789,587	\$ 2,789,587	\$ -
Fund Balance Adjustment	-	-	-
Ending Fund Balance	\$ 1,274,201	\$ 1,603,409	\$ 329,208

SECTION 2

Enrollment and Average Daily Attendance (ADA) Update Through 2021/22

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

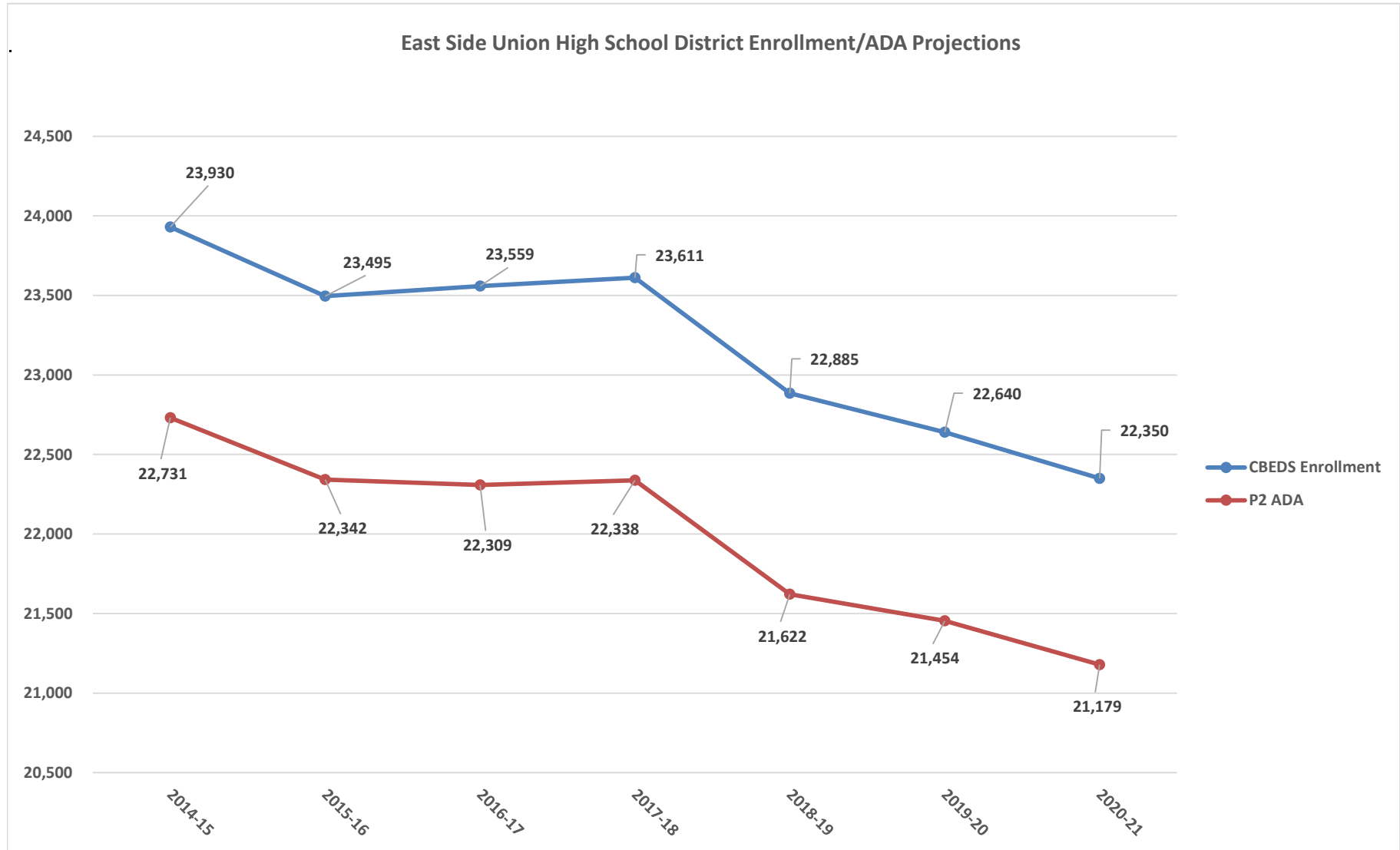
Fiscal Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Grade	CBEDS Enrollment								
Level	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected
9	5674	5767	5988	5555	5617	5722	5409	5372	5267
10	5961	5683	5760	5948	5626	5609	5692	5316	5396
11	5856	5999	5713	5694	5981	5666	5580	5712	5305
12	6009	5874	5993	5806	5817	6096	5695	5725	5867
Adult Transition Program	124	156	174	164	172	188	179	187	187
NPS	62	53	57	70	74	55	51	53	53
Total CBEDS Enrollment	23,686	23,532	23,685	23,237	23,287	23,336	22,606	22,365	22,075
COE Sp Ed		251	245	258	272	275	279	275	275
P2 ADA	22,524	22,659	22,731	22,342	22,309	22,338	21,622	21,454	21,179
Enrollment to ADA %	95.09%	95.27%	94.99%	95.09%	94.69%	94.61%	94.48%	94.76%	94.76%

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 **94.73%** of CBEDS enrollment.

East Side Union High School District

Enrollment Projections Through 2020/21



SECTION 3

2019/20 – 2021/22

Multi-Year Budget

Assumptions and Fiscal Update

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

	2018 / 19	2019 / 20	2020 / 21
Description	Second Interim	Projection	Projection
Based on SSC Dartboard			
Statutory COLA	2.71%	3.46%	2.86%
	3.70% (augmented)		
LCFF Target Base	9,034	9,347	9,614
LCFF CTE	235	243	250
LCFF Unduplicated Count Percentage	53.06%	52.74%	51.83%
LCFF Approved Funding Rate (GAP)	100.00%	100.00%	100.00%
LCFF Entitlement	238,437,423	238,811,830	243,087,306
Lottery Per ADA - Unrestricted	151	151	151
- Restricted	53	53	53
Mandate Cost Block Grant per ADA	60	62	64
Title I	3,719,279	3,731,538	3,831,170
Title II	637,053	593,186	609,024
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	22,885	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	260	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	3,381,997	3,506,531	3,614,428
2% Salary Increases (Non-Bargaining Groups) Effective 2017-18	216,913	224,983	232,111
Decrease Teacher FTEs due to Enrollment Changes	(24.0 FTEs)	(8.0 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	3,142,060	3,173,481	3,205,216
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	(43,765,964)	(45,743,667)	(47,776,618)
Contribution to Restricted Routine Maintenance from Unrestricted General Fund	(4,543,196)	(7,200,000)	(6,900,000)
Contribution to Restricted Routine Maintenance from Redevelopment Funds	(3,056,804)	(1,700,000)	(1,700,000)
Total Contribution to Restricted Routine Maintenance	(7,600,000)	(8,900,000)	(8,600,000)
Fund Transfers in/(out):			
Transfer from (to) General Reserve (F17)	(490,366)	0	284,000
Transfer to Child Development Fund (F12)	(1,673,893)	0	0
Transfer to Child Nutrition Services (F61)	(1,158,388)	(1,012,831)	(1,012,831)
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)	(100,000)

East Side Union High School District
General Fund 2018 / 19 Second Interim w/RIF

Categories	2018/19 Second Interim			2019/20 Projection			2020/21 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
LCFF	238,437,423	-	238,437,423	238,811,830	-	238,811,830	243,087,306	-	243,087,306
Federal	-	11,339,664	11,339,664	-	11,667,258	11,667,258	-	11,835,569	11,835,569
Other State	8,823,823	19,196,909	28,020,732	4,490,931	15,284,859	19,775,790	4,580,909	15,709,471	20,290,380
Local	4,008,386	6,961,587	10,969,973	3,937,802	5,405,842	9,343,644	3,937,802	5,405,842	9,343,644
Total Revenues	251,269,632	37,498,161	288,767,793	247,240,563	32,357,959	279,598,522	251,606,017	32,950,882	284,556,898
Expenditures									
Certificated Salaries	105,734,240	19,343,530	125,077,770	107,247,736	18,849,922	126,097,658	107,621,452	19,130,171	126,751,623
Classified Salaries	21,326,665	10,297,537	31,624,202	22,003,699	10,578,608	32,582,307	22,443,773	10,790,180	33,233,953
RIF Budget Reduction			-			-	(23,558,971)		(23,558,971)
Employee Benefits	53,970,119	25,708,177	79,678,296	51,255,481	27,473,523	78,729,004	61,649,477	29,016,185	90,665,662
Books & Supplies	2,751,224	6,425,765	9,176,989	4,751,224	4,571,761	9,322,985	2,751,224	4,510,752	7,261,976
Operation & Contracted Services	20,605,418	14,099,843	34,705,261	20,570,109	14,055,412	34,625,521	20,526,832	13,746,831	34,273,663
Capital Outlay	33,613	274,018	307,631	33,613	248,898	282,511	33,613	248,898	282,511
Other Outgo & ROC/P Transfer	3,667,768	7,871,111	11,538,879	3,756,178	7,784,492	11,540,670	3,850,388	8,777,519	12,627,907
Direct Support/Indirect Costs	(2,901,305)	2,313,936	(587,369)	(3,257,537)	2,797,022	(460,515)	(3,144,341)	2,865,950	(278,391)
Debt Services	2,187,272	-	2,187,272	2,228,343	-	2,228,343	2,275,529	-	2,275,529
Total Expenditures	207,375,014	86,333,917	293,708,931	208,588,846	86,359,639	294,948,485	194,448,976	89,086,487	283,535,463
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	43,894,618	(48,835,756)	(4,941,139)	38,651,717	(54,001,680)	(15,349,963)	57,157,040	(56,135,605)	1,021,435
Other Sources / Uses									
Subtract:									
Transfer to Child Nutrition Fund 61	1,158,388	-	1,158,388	1,012,831	-	1,012,831	1,012,831	-	1,012,831
Transfer to Child Development	1,673,893	-	1,673,893	-	-	-	-	-	-
Transfer to Gen Reserve Fund	490,366	-	490,366	-	-	-	-	-	-
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	-	-	-	23,817	-	23,817	342,391	-	342,391
Transfer from Other Restricted Programs	-	-	-	-	-	-	-	-	-
Contribute to Special Ed	(43,765,964)	43,765,964	-	(45,743,667)	45,743,667	(0)	(47,776,618)	47,776,618	0
Contribute to Restricted Routine Maintenance	(4,543,196)	4,543,196	-	(7,200,000)	7,200,000	-	(6,900,000)	6,900,000	-
Contribute to Other Restricted Program	-	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(7,837,189)	(526,596)	(8,363,786)	(15,380,964)	(1,058,013)	(16,438,978)	1,709,982	(1,458,987)	250,995
BEGINNING BALANCE	\$ 30,594,325	\$ 4,535,195	\$ 35,129,520	\$ 22,757,135	\$ 4,008,599	\$ 26,765,734	\$ 7,376,171	\$ 2,950,586	\$ 10,326,757
ENDING BALANCE BEFORE RESERVE	22,757,135	4,008,599	26,765,734	7,376,171	2,950,586	10,326,757	9,086,153	1,491,599	10,577,752
Components of Ending Fund Balance									
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	-	4,008,599	4,008,599	-	2,950,586	2,950,586	-	1,491,599	1,491,599
Assigned									
Site Projected Carryover	500,000	-	500,000	500,390	-	500,390	500,390	-	500,390
Supplemental	1,603,409	-	1,603,409	91,671	-	91,671	-	-	-
Unassigned/Unappropriated	\$ 20,467,290	\$ (0)	\$ 20,467,290	\$ 6,597,673	\$ (0)	\$ 6,597,673	\$ 8,399,326	\$ 0	\$ 8,399,326
Fund 17, General Reserve	8,913,947	-	8,913,947	8,881,839	-	8,881,839	8,539,449	-	8,539,449
Ending Fund Balance F/03 plus F/17	\$ 31,671,082	\$ 4,008,599	\$ 35,679,681	\$ 16,258,010	\$ 2,950,586	\$ 19,208,596	\$ 17,625,602	\$ 1,491,599	\$ 19,117,201
		10.66%			5.49%			6.19%	

East Side Union High School District
General Fund

Ending Fund Balance

Categories	2018/19 Second Interim			2019/20 Projection			2020/21 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Components of Ending Fund Balance									
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	1,603,409		1,603,409	91,671		91,671	-		-
For Balancing Multi-Year Projection	20,467,290		20,467,290	7,098,063		7,098,063	8,899,716		8,899,716
Restricted Categorical Programs			-			-			-
Medi-Cal Billing Option		906,364	906,364		1,489,433	1,489,433		948,446	948,446
Low Performing Student Block Grant		726,009	726,009			-			-
Restricted Lottery		778,946	778,946		-	-			-
Restricted Routine Maintenance		130,127	130,127		450,000	450,000			-
Special Ed Mental Health		1,467,153	1,467,153		1,011,153	1,011,153		543,153	543,153
Fund 17, General Reserve	8,913,947		8,913,947	8,881,839		8,881,839	8,539,449		8,539,449
Unassigned/Unappropriated	\$ 31,671,082	\$ 4,008,599	\$ 35,679,681	\$ 16,258,010	\$ 2,950,586	\$ 19,208,596	\$ 17,625,602	\$ 1,491,599	\$ 19,117,201
	10.66%			5.49%			6.19%		

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

Categories	2018/19 Second Interim Supplemental	2019/20 Projection Supplemental	2020/21 Projection Supplemental
Revenues			
LCFF	21,963,873	21,879,774	21,939,278
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
Total Revenues	21,963,873	21,879,774	21,939,278
Expenditures			
Certificated Salaries	13,506,595	13,430,896	13,132,360
Classified Salaries	1,031,979	1,097,423	1,119,372
Employee Benefits	5,753,149	6,137,145	6,414,474
Books & Supplies	117,550	117,550	117,550
Operation & Contracted Services	2,740,778	2,608,497	1,247,194
Capital Outlay	-	-	-
Total Expenditures	23,150,051	23,391,511	22,030,949
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(1,186,178)	(1,511,737)	(91,671)
Other Sources / Uses			
Net Increase (Decrease) in Fund Balance	(1,186,178)	(1,511,737)	(91,671)
BEGINNING BALANCE	\$ 2,789,587	\$ 1,603,409	\$ 91,671
Fund Balance Adjustment	-	-	-
Ending Fund Balance	\$ 1,603,409	\$ 91,671	\$ 0

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

Categories	2018/19 Second Interim			2019/20 Projection			2020/21 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues									
LCFF	0	0	0	0	0	0	0	0	0
Federal	7,163,294	4,176,370	11,339,664	7,113,367	4,553,891	11,667,258	7,241,641	4,593,928	11,835,569
Other State	17,936,917	1,259,992	19,196,909	14,024,867	1,259,992	15,284,859	14,449,479	1,259,992	15,709,471
Local	6,223,847	737,740	6,961,587	4,867,043	538,799	5,405,842	4,867,043	538,799	5,405,842
Total Revenues	31,324,059	6,174,102	37,498,161	26,005,277	6,352,682	32,357,959	26,558,163	6,392,719	32,950,882
Expenditures									
Certificated Salaries	4,471,417	14,872,113	19,343,530	3,775,467	15,074,455	18,849,922	3,829,599	15,300,572	19,130,171
Classified Salaries	3,981,546	6,315,991	10,297,537	4,056,817	6,521,791	10,578,608	4,137,954	6,652,227	10,790,180
Employee Benefits	14,282,822	11,425,355	25,708,177	15,059,889	12,413,634	27,473,523	15,755,925	13,260,260	29,016,185
Books & Supplies	6,296,645	129,120	6,425,765	4,427,641	144,120	4,571,761	4,366,632	144,120	4,510,752
Operation & Contracted Services	5,532,085	8,567,759	14,099,843	5,233,681	8,821,731	14,055,412	4,593,681	9,153,150	13,746,831
Capital Outlay	274,018	0	274,018	248,898	0	248,898	248,898	0	248,898
Other Outgo & ROC/P Transfer	626,302	7,244,809	7,871,111	64,272	7,720,220	7,784,492	572,049	8,205,470	8,777,519
Direct Support/Indirect Costs	808,383	1,505,553	2,313,936	940,624	1,856,398	2,797,022	944,411	1,921,539	2,865,950
Debt Services	0	0	0	0	0	0	0	0	0
Total Expenditures	36,273,217	50,060,700	86,333,917	33,807,290	52,552,349	86,359,639	34,449,150	54,637,337	89,086,487
Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources & Uses	(4,949,159)	(43,886,598)	(48,835,756)	(7,802,013)	(46,199,667)	(54,001,680)	(7,890,987)	(48,244,618)	(56,135,605)
Other Sources / Uses									
Transfer in / out	4,543,196	43,765,964	48,309,160	7,200,000	45,743,667	52,943,667	6,900,000	47,776,618	54,676,618
Other Transfer in	0	0	0	0	0	0	0	0	0
Net Increase (Decrease) in Fund Balance	(405,963)	(120,634)	(526,596)	(602,013)	(456,000)	(1,058,013)	(990,987)	(468,000)	(1,458,987)
BEGINNING BALANCE	2,947,407	1,587,787	4,535,195	2,541,445	1,467,153	4,008,598	1,939,432	1,011,153	2,950,585
Fund Balance Adjustment to Unrestricted									
ENDING FUND BALANCE	2,541,445	1,467,153	4,008,598	1,939,432	1,011,153	2,950,585	948,445	543,153	1,491,599

SECTION 4

Other Funds

East Side Union High School District

2018 - 19 Second 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 \$637 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 \$1.7 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 \$6.4 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 \$28.1 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 \$7.8 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 \$11.1 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 \$201.8 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 \$15.4 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 \$2 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 \$1.2 million 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 \$475 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 \$10.2 million which is about \$7 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 \$17.2 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 \$637 thousand for the fiscal year ending June 30, 2019.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Federal	734,097	734,097	0
Other State	7,257,796	7,288,127	30,331
Local	81,892	72,747	(9,146)
Total Revenues	8,073,785	8,094,971	21,186
Expenditures			
Certificated Salaries	3,279,462	3,296,553	17,091
Classified Salaries	1,078,113	1,138,530	60,417
Employee Benefits	1,997,812	2,090,127	92,315
Books & Supplies	844,755	700,603	(144,152)
Operation & Contracted Services	528,774	562,279	33,505
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	292,992	295,798	2,806
Total Expenditures	8,021,908	8,083,890	61,982
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	51,877	11,081	(40,797)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	625,784	625,784	0
Net Increase (Decrease) in Fund Balance	51,877	11,081	(40,797)
ENDING BALANCE	677,661	636,865	(40,797)

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

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Federal	290,476	327,277	36,801
Other State	788,187	806,949	18,762
Local	33,328	24,223	(9,105)
Total Revenues	1,111,991	1,158,449	46,458
Expenditures			
Certificated Salaries	669,387	710,626	41,239
Classified Salaries	885,981	1,001,406	115,425
Employee Benefits	1,000,377	997,122	(3,255)
Books & Supplies	61,547	62,705	1,158
Contracted Services	32,240	60,483	28,243
Total Expenditures	2,649,532	2,832,342	182,810
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,537,541)	(1,673,893)	(136,352)
Other Financing Sources/Uses			
Contribution from General Fund	1,537,541	1,673,893	136,352
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	(0)	0	0
ENDING BALANCE	(0)	0	0

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance
Fund - 14

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Transfer from General Fund LCFF	0	0	0
Local	250	359	109
Total Revenues	250	359	109
Expenditures			
Books & Supplies	5,738	5,847	109
Contracted Services	0	0	0
Capital Outlay	0	0	0
Total Expenditures	5,738	5,847	109
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(5,488)	(5,488)	(0)
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	0	0	0
BEGINNING BALANCE	5,488	5,488	0
Net Increase (Decrease) in Fund Balance	(5,488)	(5,488)	(0)
ENDING BALANCE	0	(0)	(0)

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve
Fund - 17

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Local	86,074	117,812	31,738
Total Revenues	86,074	117,812	31,738
Expenditures			
Other Outgo	0	0	0
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	86,074	117,812	31,738
Other Financing Sources/Uses			
Transfer In	513,812	490,366	(23,446)
BEGINNING BALANCE	8,305,769	8,305,769	0
Net Increase (Decrease) in Fund Balance	599,886	608,178	8,292
ENDING BALANCE	8,905,655	8,913,947	8,292

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

Fund - 21

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Other State	20	20	0
Local	89,975	140,101	50,126
Total Revenues	89,995	140,121	50,126
Expenditures			
Classified Salaries	270,849	164,915	(105,934)
Employee Benefits	137,774	84,961	(52,813)
Books & Supplies	183,000	350,000	167,000
Contracted Services	194,065	186,100	(7,965)
Capital Outlay	3,100,000	3,100,000	0
Total Expenditures	3,885,689	3,885,976	287
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(3,795,694)	(3,745,856)	49,838
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	9,357,431	9,357,431	0
Audit Adjustment			
Net Increase (Decrease) in Fund Balance	(3,795,694)	(3,745,856)	49,838
ENDING BALANCE	5,561,737	5,611,576	49,838

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

Fund - 22

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Local	114,000	143,249	29,249
Total Revenues	114,000	143,249	29,249
Expenditures			
Classified Salaries	141,247	152,140	10,893
Employee Benefits	66,432	67,869	1,437
Books & Supplies	2,200,000	2,500,000	300,000
Contracted Services	3,277,500	3,283,000	5,500
Capital Outlay	800,000	800,000	0
Total Expenditures	6,485,179	6,803,009	317,830
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(6,371,179)	(6,659,760)	(288,581)
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	13,061,321	13,061,321	0
Audit Adjustment for 2015/16			
Net Increase (Decrease) in Fund Balance	(6,371,179)	(6,659,760)	(288,581)
ENDING BALANCE	6,690,142	6,401,561	(288,581)

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

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Other State Revenues			0
Other Local Revenues	522,500	729,685	207,185
Total Revenues	522,500	729,685	207,185
Expenditures			
Classified Salaries	603,705	512,288	(91,417)
Employee Benefits	321,264	266,719	(54,545)
Books & Supplies	2,000,000	2,200,000	200,000
Contracted Services	713,226	713,226	0
Capital Outlay	17,762,399	17,762,399	0
Total Expenditures	21,400,594	21,454,632	54,038
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(20,878,094)	(20,724,947)	153,147
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	48,848,221	48,848,221	0
Net Increase (Decrease) in Fund Balance	(20,878,094)	(20,724,947)	153,147
ENDING BALANCE	27,970,127	28,123,274	153,147

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

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Other State			0
Local	323,202	345,300	22,098
Total Revenues	323,202	345,300	22,098
Expenditures			
Classified Salaries	370,133	455,142	85,009
Employee Benefits	199,225	238,149	38,924
Books & Supplies	2,248,691	2,248,691	0
Contracted Services	553,749	553,749	0
Capital Outlay	18,100,000	18,100,000	0
Total Expenditures	21,471,797	21,595,731	123,934
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(21,148,595)	(21,250,431)	(101,836)
Other Financing Sources/Uses			
Other Sources	0	0	0
BEGINNING BALANCE	29,031,591	29,031,591	0
Net Increase (Decrease) in Fund Balance	(21,148,595)	(21,250,431)	(101,836)
ENDING BALANCE	7,882,996	7,781,160	(101,836)

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

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Other State	0	0	0
Local	1,796,000	2,040,976	244,976
Total Revenues	1,796,000	2,040,976	244,976
Expenditures			
Books & Supplies	2,000	2,000	0
Operation and Contracted Services	127,000	127,000	0
Capital Outlay	0	500,000	500,000
Total Expenditures	129,000	629,000	500,000
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	1,667,000	1,411,976	(255,024)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	9,688,646	9,688,646	0
Net Increase (Decrease) in Fund Balance	1,667,000	1,411,976	(255,024)
ENDING BALANCE	11,355,646	11,100,622	(255,024)

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

Fund - 26

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Local	800,000	1,212,837	412,837
Total Revenues	800,000	1,212,837	412,837
Expenditures			
Classified Salaries	122,371	344,270	221,899
Employee Benefits	73,410	181,740	108,330
Books & Supplies	11,000	27,100	16,100
Contracted Services	522,886	508,886	(14,000)
Capital Outlay	10,500,000	9,450,000	(1,050,000)
Total Expenditures	11,229,667	10,511,996	(717,671)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(10,429,667)	(9,299,159)	1,130,508
Other Financing Sources/Uses			
Other Sources	0	140,000,000	140,000,000
Transfer In			
BEGINNING BALANCE	71,068,013	71,068,013	0
Net Increase (Decrease) in Fund Balance	(10,429,667)	130,700,841	141,130,508
ENDING BALANCE	60,638,346	201,768,854	141,130,508

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

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Other State Revenue	914,256	914,256	0
Local	180,000	298,877	118,877
Total Revenues	1,094,256	1,213,133	118,877
Expenditures			
Classified Salaries	5,172	8,374	3,202
Employee Benefits	498	483	(15)
Books and Supplies	650,000	575,000	(75,000)
Contracted Services & Operating Exp	100,100	90,100	(10,000)
Capital Outlay	3,050,000	2,330,000	(720,000)
Other Outgo	0	0	0
Total Expenditures	3,805,769	3,003,957	(801,812)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(2,711,513)	(1,790,824)	920,689
Other Financing Sources/Uses			
Transfer In			
BEGINNING BALANCE	17,233,908	17,233,908	0
Net Increase (Decrease) in Fund Balance	(2,711,513)	(1,790,824)	920,689
ENDING BALANCE	14,522,395	15,443,084	920,689

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

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Other State Revenue	2,680,430	2,729,000	48,570
Local	35,766	50,155	14,389
Total Revenues	2,716,196	2,779,155	62,959
Expenditures			
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	2,779,155	64,552
Total Expenditures	2,714,603	2,779,155	64,552
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	1,593	0	(1,593)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	1,606	1,606	0
Net Increase (Decrease) in Fund Balance	1,593	0	(1,593)
ENDING BALANCE	3,199	1,606	(1,593)

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

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Federal	4,591,900	4,141,464	(450,436)
Other State	312,473	305,473	(7,000)
Local	1,427,221	1,373,579	(53,642)
Total Revenues	6,331,594	5,820,516	(511,078)
Expenditures			
Classified Salaries	3,153,301	3,064,140	(89,161)
Employee Benefits	1,903,677	1,863,513	(40,164)
Books & Supplies	1,843,224	1,688,172	(155,052)
Contracted Services	85,526	71,511	(14,015)
Capital Outlay	0	0	0
Direct Support/Indirect Costs	295,352	291,568	(3,784)
Total Expenditures	7,281,080	6,978,904	(302,176)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(949,486)	(1,158,388)	(208,902)
Other Financing Sources/Uses			
Transfer In / Contribution from General Fund	949,486	1,158,388	208,902
BEGINNING BALANCE	0	0	0
Net Increase (Decrease) in Fund Balance	0	0	0
ENDING BALANCE	0	0	0

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

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Local	200,000	150,000	(50,000)
Total Revenues	200,000	150,000	(50,000)
Expenditures			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	33,000	33,000	0
Contracted Services / Operations	330,000	292,000	(38,000)
Other Outgo	0	0	0
Total Expenditures	363,000	325,000	(38,000)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(163,000)	(175,000)	(12,000)
Other Financing Sources/Uses			
Transfer In	100,000	100,000	0
BEGINNING BALANCE	549,868	549,868	0
Net Increase (Decrease) in Fund Balance	(63,000)	(75,000)	(12,000)
ENDING BALANCE	486,868	474,868	(12,000)

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

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Local	11,459,257	11,633,533	174,276
Total Revenues	11,459,257	11,633,533	174,276
Expenditures			
Employee Benefits	0	0	0
Contracted Services	9,468,303	10,858,157	1,389,854
Total Expenditures	9,468,303	10,858,157	1,389,854
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	1,990,954	775,376	(1,215,578)
Other Financing Sources/Uses			
Transfer In	0	0	0
BEGINNING BALANCE	9,412,091	9,412,091	0
Net Increase (Decrease) in Fund Balance	1,990,954	775,376	(1,215,578)
ENDING BALANCE	11,403,045	10,187,467	(1,215,578)

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

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Local	1,744,839	191,849	(1,552,990)
Total Revenues	1,744,839	191,849	(1,552,990)
Expenditures			
Operation & Contracted Services	3,924,984	3,819,360	(105,624)
Total Expenditures	3,924,984	3,819,360	(105,624)
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(2,180,145)	(3,627,511)	(1,447,366)
Other Financing Sources/Uses			
Transfers (out)	0	0	0
BEGINNING BALANCE	20,816,333	20,816,333	0
Net Increase (Decrease) in Fund Balance	(2,180,145)	(3,627,511)	(1,447,366)
ENDING BALANCE	18,636,188	17,188,822	(1,447,366)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Scholarship Fund
Fund - 73

Categories	2018/19 First Interim	2018/19 Second Interim	Variance
Revenues			
Local	65,372	21,636	(43,736)
Total Revenues	65,372	21,636	(43,736)
Expenditures			
Books & Supplies	0	0	-
Contracted Services	34,700	34,700	-
Capital Outlay	0	0	-
Total Expenditures	34,700	34,700	0
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	30,672	(13,064)	(43,736)
Other Financing Sources/Uses			
Transfers In	0	0	-
BEGINNING BALANCE	650,217	650,217	-
Net Increase (Decrease) in Fund Balance	30,672	(13,064)	(43,736)
ENDING BALANCE	680,889	637,153	(43,736)

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

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 7th, 2019 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: pelayos@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 first interim.	X	

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	237,132,674.00	238,439,536.00	136,969,779.46	238,437,423.00	(2,113.00)	0.0%
2) Federal Revenue		8100-8299	172,516.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,298,704.00	8,825,160.00	4,565,558.50	8,823,823.00	(1,337.00)	0.0%
4) Other Local Revenue		8600-8799	3,823,115.00	4,015,282.63	2,660,014.51	4,008,386.00	(6,896.63)	-0.2%
5) TOTAL, REVENUES			253,427,009.00	251,279,978.63	144,195,352.47	251,269,632.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	104,417,484.00	105,755,596.61	63,677,965.37	105,734,240.00	21,356.61	0.0%
2) Classified Salaries		2000-2999	21,389,013.00	21,374,047.55	11,832,531.29	21,326,665.00	47,382.55	0.2%
3) Employee Benefits		3000-3999	55,770,035.00	54,284,259.60	34,270,467.85	53,970,119.00	314,140.60	0.6%
4) Books and Supplies		4000-4999	2,893,722.00	2,808,592.28	962,721.60	2,751,224.00	57,368.28	2.0%
5) Services and Other Operating Expenditures		5000-5999	20,480,833.00	20,460,143.86	10,835,886.53	20,605,418.00	(145,274.14)	-0.7%
6) Capital Outlay		6000-6999	30,000.00	33,612.73	17,910.75	33,613.00	(0.27)	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,764,740.00	5,855,040.00	2,576,268.66	5,855,040.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,818,231.00)	(2,826,525.00)	(1,498,012.00)	(2,901,304.54)	74,779.54	-2.6%
9) TOTAL, EXPENDITURES			207,927,596.00	207,744,767.63	122,675,740.05	207,375,014.46		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,499,413.00	43,535,211.00	21,519,612.42	43,894,617.54		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,803,708.00	3,100,840.00	0.00	3,422,647.00	(321,807.00)	-10.4%
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)	(48,049,871.00)	0.00	(48,309,160.00)	(259,289.00)	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51,477,791.00)	(51,150,711.00)	0.00	(51,731,807.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,978,378.00)	(7,615,500.00)	21,519,612.42	(7,837,189.46)		
F. FUND BALANCE, RESERVES								
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	22,978,824.40		22,757,134.94		
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								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			24,380,959.40	22,792,387.40		22,570,697.94		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	101,303,260.00	102,439,813.00	56,987,342.00	102,473,382.00	33,569.00	0.0%
Education Protection Account State Aid - Current Year		8012	32,219,334.00	28,404,461.00	9,611,703.00	27,874,601.00	(529,860.00)	-1.9%
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	510,576.00	255,420.65	510,576.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	93,847,754.00	99,325,969.00	55,354,948.47	99,325,969.00	0.00	0.0%
Unsecured Roll Taxes		8042	7,466,818.00	7,688,234.00	7,490,823.55	7,688,234.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	8,289,085.00	6,855,000.00	4,491,121.92	6,855,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,590,403.00	4,804,192.00	0.00	4,804,192.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,631,645.00	9,865,027.00	13,936,321.87	9,865,027.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			258,881,720.00	259,893,272.00	148,127,681.46	259,396,981.00	(496,291.00)	-0.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(21,749,046.00)	(21,453,736.00)	(11,157,902.00)	(20,959,558.00)	494,178.00	-2.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			237,132,674.00	238,439,536.00	136,969,779.46	238,437,423.00	(2,113.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	172,516.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			172,516.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	8,958,387.00	5,380,370.00	3,350,176.00	5,380,370.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,270,386.00	3,424,790.00	1,198,557.50	3,423,453.00	(1,337.00)	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	69,931.00	20,000.00	16,825.00	20,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,298,704.00	8,825,160.00	4,565,558.50	8,823,823.00	(1,337.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	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	662,300.00	765,054.24	662,300.00	0.00	0.0%
Interest		8660	400,000.00	400,000.00	168,845.33	500,000.00	100,000.00	25.0%
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	283,583.86	351,000.00	(30,000.00)	-7.9%
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	1,543,446.84	614,806.83	1,466,550.00	(76,896.84)	-5.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	16,241.00	33,592.79	18,918.79	33,593.00	0.21	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	994,943.00	808,805.46	994,943.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,823,115.00	4,015,282.63	2,660,014.51	4,008,386.00	(6,896.63)	-0.2%
TOTAL, REVENUES			253,427,009.00	251,279,978.63	144,195,352.47	251,269,632.00	(10,346.63)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	81,872,425.00	83,163,919.69	50,678,646.93	83,209,312.00	(45,392.31)	-0.1%
Certificated Pupil Support Salaries		1200	7,211,728.00	7,111,209.47	4,470,037.29	7,236,535.00	(125,325.53)	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	6,625,529.00	6,751,972.00	4,066,938.37	6,778,150.00	(26,178.00)	-0.4%
Other Certificated Salaries		1900	8,707,802.00	8,728,495.45	4,462,342.78	8,510,243.00	218,252.45	2.5%
TOTAL, CERTIFICATED SALARIES			104,417,484.00	105,755,596.61	63,677,965.37	105,734,240.00	21,356.61	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	(1,910.31)	0.00	0.00	0.0%
Classified Support Salaries		2200	6,518,439.00	6,475,255.58	3,662,750.39	6,357,093.00	118,162.58	1.8%
Classified Supervisors' and Administrators' Salaries		2300	2,013,692.00	1,901,517.00	1,104,976.03	1,890,263.00	11,254.00	0.6%
Clerical, Technical and Office Salaries		2400	9,525,233.00	9,746,055.17	5,584,222.39	9,748,122.00	(2,066.83)	0.0%
Other Classified Salaries		2900	3,331,649.00	3,251,219.80	1,482,492.79	3,331,187.00	(79,967.20)	-2.5%
TOTAL, CLASSIFIED SALARIES			21,389,013.00	21,374,047.55	11,832,531.29	21,326,665.00	47,382.55	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,894,209.00	17,012,014.66	10,214,163.85	16,960,159.00	51,855.66	0.3%
PERS		3201-3202	3,638,574.00	3,690,729.31	2,073,730.94	3,711,935.00	(21,205.69)	-0.6%
OASDI/Medicare/Alternative		3301-3302	3,147,734.00	3,163,526.69	1,681,859.86	3,198,355.00	(34,828.31)	-1.1%
Health and Welfare Benefits		3401-3402	29,793,770.00	27,936,949.18	16,627,698.84	27,598,583.00	338,366.18	1.2%
Unemployment Insurance		3501-3502	62,868.00	62,665.29	37,755.52	62,881.00	(215.71)	-0.3%
Workers' Compensation		3601-3602	2,232,880.00	2,418,374.47	1,451,179.56	2,438,206.00	(19,831.53)	-0.8%
OPEB, Allocated		3701-3702	0.00	0.00	2,184,079.28	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			55,770,035.00	54,284,259.60	34,270,467.85	53,970,119.00	314,140.60	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	806,961.00	732,348.00	198,561.38	732,348.00	0.00	0.0%
Books and Other Reference Materials		4200	112,685.00	73,027.09	56,565.18	156,717.00	(83,689.91)	-114.6%
Materials and Supplies		4300	1,920,220.00	1,935,439.33	668,260.64	1,794,381.00	141,058.33	7.3%
Noncapitalized Equipment		4400	53,856.00	67,777.86	39,334.40	67,778.00	(0.14)	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,893,722.00	2,808,592.28	962,721.60	2,751,224.00	57,368.28	2.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,650,000.00	4,547,879.00	2,233,788.76	4,774,276.00	(226,397.00)	-5.0%
Travel and Conferences		5200	203,909.00	204,810.35	93,094.83	202,611.00	2,199.35	1.1%
Dues and Memberships		5300	26,485.00	31,310.00	31,119.40	31,310.00	0.00	0.0%
Insurance		5400-5450	1,619,636.00	1,597,884.00	1,589,884.00	1,597,884.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,730,213.00	4,731,044.00	2,403,841.38	4,831,044.00	(100,000.00)	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,159,133.00	1,208,864.18	830,856.36	1,213,111.00	(4,246.82)	-0.4%
Transfers of Direct Costs		5710	(117,110.00)	(84,722.92)	(34,044.06)	(119,784.00)	35,061.08	-41.4%
Transfers of Direct Costs - Interfund		5750	(25,283.00)	(28,575.28)	4,870.28	(32,387.00)	3,811.72	-13.3%
Professional/Consulting Services and Operating Expenditures		5800	6,837,211.00	6,877,945.05	3,459,233.43	6,882,633.00	(4,687.95)	-0.1%
Communications		5900	1,396,639.00	1,373,705.48	223,242.15	1,224,720.00	148,985.48	10.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,480,833.00	20,460,143.86	10,835,886.53	20,605,418.00	(145,274.14)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	5,449.21	5,448.85	5,449.00	0.21	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	30,000.00	28,163.52	12,461.90	28,164.00	(0.48)	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	33,612.73	17,910.75	33,613.00	(0.27)	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	227,700.00	227,700.00	227,700.00	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	3,440,068.00	1,582,432.66	3,440,068.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,764,740.00	5,855,040.00	2,576,268.66	5,855,040.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,199,342.00)	(2,227,209.00)	(1,191,089.00)	(2,313,937.54)	86,728.54	-3.9%
Transfers of Indirect Costs - Interfund		7350	(618,889.00)	(599,316.00)	(306,923.00)	(587,367.00)	(11,949.00)	2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,818,231.00)	(2,826,525.00)	(1,498,012.00)	(2,901,304.54)	74,779.54	-2.6%
TOTAL, EXPENDITURES			207,927,596.00	207,744,767.63	122,675,740.05	207,375,014.46	369,753.17	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,803,708.00	3,100,840.00	0.00	3,422,647.00	(321,807.00)	-10.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,803,708.00	3,100,840.00	0.00	3,422,647.00	(321,807.00)	-10.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(49,674,083.00)	(48,049,871.00)	0.00	(48,309,160.00)	(259,289.00)	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(49,674,083.00)	(48,049,871.00)	0.00	(48,309,160.00)	(259,289.00)	0.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(51,477,791.00)	(51,150,711.00)	0.00	(51,731,807.00)	(581,096.00)	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
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	13,557,070.16	3,892,740.71	11,339,664.00	(2,217,406.16)	-16.4%
3) Other State Revenue		8300-8599	16,246,349.00	19,840,212.11	5,748,589.45	19,196,910.00	(643,302.11)	-3.2%
4) Other Local Revenue		8600-8799	5,399,384.00	8,939,984.41	6,013,277.98	6,961,586.00	(1,978,398.41)	-22.1%
5) TOTAL, REVENUES			32,042,884.00	42,337,266.68	15,654,608.14	37,498,160.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,698,723.00	19,455,022.03	11,084,895.67	19,343,533.00	111,489.03	0.6%
2) Classified Salaries		2000-2999	10,221,420.00	10,244,130.42	5,750,649.30	10,297,535.00	(53,404.58)	-0.5%
3) Employee Benefits		3000-3999	26,208,689.00	26,408,753.18	8,727,313.64	25,708,175.00	700,578.18	2.7%
4) Books and Supplies		4000-4999	4,958,830.00	15,974,070.95	2,180,596.31	6,425,762.46	9,548,308.49	59.8%
5) Services and Other Operating Expenditures		5000-5999	12,171,853.00	12,995,868.40	5,148,664.48	14,099,843.00	(1,103,974.60)	-8.5%
6) Capital Outlay		6000-6999	1,964,394.00	487,718.87	154,009.78	274,018.00	213,700.87	43.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,632,022.00	7,129,560.00	440,196.63	7,871,111.00	(741,551.00)	-10.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,199,342.00	2,227,209.00	1,191,089.00	2,313,937.54	(86,728.54)	-3.9%
9) TOTAL, EXPENDITURES			83,055,273.00	94,922,332.85	34,677,414.81	86,333,915.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,012,389.00)	(52,585,066.17)	(19,022,806.67)	(48,835,755.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	49,674,083.00	48,049,871.00	0.00	48,309,160.00	259,289.00	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,674,083.00	48,049,871.00	0.00	48,309,160.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,338,306.00)	(4,535,195.17)	(19,022,806.67)	(526,595.00)		
F. FUND BALANCE, RESERVES								
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		4,008,600.17		
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		9740	3,196,891.17	0.00		4,008,600.66		
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	(2.00)	0.00		(0.49)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,093,711.00	4,775,751.03	133,056.03	3,960,377.00	(815,374.03)	-17.1%
Special Education Discretionary Grants		8182	416,862.00	469,798.59	0.59	215,993.00	(253,805.59)	-54.0%
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	4,332,949.83	2,269,292.83	3,719,279.00	(613,670.83)	-14.2%
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	637,053.00	625,189.00	637,053.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	74,521.00	122,286.08	48,846.08	112,598.00	(9,688.08)	-7.9%
Title III, Part A, English Learner Program	4203	8290	320,748.00	585,424.75	234,388.75	340,597.00	(244,827.75)	-41.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	178,182.00	471,125.00	257,117.95	284,244.00	(186,881.00)	-39.7%
Other NCLB / Every Student Succeeds Act		8290	178,182.00	471,125.00	257,117.95	284,244.00	(186,881.00)	-39.7%
Career and Technical Education	3500-3599	8290	599,604.00	590,530.00	0.00	590,530.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,496,196.00	1,572,151.88	324,849.48	1,478,993.00	(93,158.88)	-5.9%
TOTAL, FEDERAL REVENUE			10,397,151.00	13,557,070.16	3,892,740.71	11,339,664.00	(2,217,406.16)	-16.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,075,195.00	1,298,669.00	115,429.49	1,298,669.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	160,847.00	415,339.00	0.00	507,777.00	92,438.00	22.3%
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	2,656,250.17	3,071,589.17	2,563,812.00	(92,438.17)	-3.5%
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	15,469,953.94	2,561,570.79	14,826,652.00	(643,301.94)	-4.2%
TOTAL, OTHER STATE REVENUE			16,246,349.00	19,840,212.11	5,748,589.45	19,196,910.00	(643,302.11)	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,695,800.00	3,056,804.00	1,469,656.13	1,938,709.00	(1,118,095.00)	-36.6%
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	5,725.00	775.00	15.7%
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	10,616.86	118,525.00	0.00	0.0%
All Other Local Revenue		8699	2,932,510.00	5,226,906.41	3,984,838.99	4,167,662.00	(1,059,244.41)	-20.3%
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	532,799.00	548,166.00	730,965.00	198,166.00	37.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,399,384.00	8,939,984.41	6,013,277.98	6,961,586.00	(1,978,398.41)	-22.1%
TOTAL, REVENUES			32,042,884.00	42,337,266.68	15,654,608.14	37,498,160.00	(4,839,106.68)	-11.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,510,548.00	11,084,903.46	6,130,610.82	10,634,432.00	450,471.46	4.1%
Certificated Pupil Support Salaries		1200	1,473,090.00	1,555,322.21	869,285.70	1,483,564.00	71,758.21	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	952,326.00	986,665.61	564,086.33	990,605.00	(3,939.39)	-0.4%
Other Certificated Salaries		1900	5,762,759.00	5,828,130.75	3,520,912.82	6,234,932.00	(406,801.25)	-7.0%
TOTAL, CERTIFICATED SALARIES			18,698,723.00	19,455,022.03	11,084,895.67	19,343,533.00	111,489.03	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,139,492.00	6,362,337.41	3,397,380.92	6,178,178.00	184,159.41	2.9%
Classified Support Salaries		2200	2,660,932.00	2,530,625.26	1,561,907.88	2,640,533.00	(109,907.74)	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	182,024.00	182,024.00	115,094.27	197,464.00	(15,440.00)	-8.5%
Clerical, Technical and Office Salaries		2400	775,962.00	764,420.75	445,078.43	792,079.00	(27,658.25)	-3.6%
Other Classified Salaries		2900	463,010.00	404,723.00	231,187.80	489,281.00	(84,558.00)	-20.9%
TOTAL, CLASSIFIED SALARIES			10,221,420.00	10,244,130.42	5,750,649.30	10,297,535.00	(53,404.58)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,674,745.00	13,704,078.42	1,643,126.48	13,401,710.00	302,368.42	2.2%
PERS		3201-3202	1,947,923.00	2,055,163.63	1,149,555.99	2,091,568.00	(36,404.37)	-1.8%
OASDI/Medicare/Alternative		3301-3302	1,094,360.00	1,141,506.07	614,180.46	1,157,473.00	(15,966.93)	-1.4%
Health and Welfare Benefits		3401-3402	8,960,879.00	8,936,105.02	4,988,550.78	8,474,189.00	461,916.02	5.2%
Unemployment Insurance		3501-3502	20,119.00	20,703.70	8,385.90	14,752.00	5,951.70	28.7%
Workers' Compensation		3601-3602	510,663.00	551,196.34	323,514.03	568,483.00	(17,286.66)	-3.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,208,689.00	26,408,753.18	8,727,313.64	25,708,175.00	700,578.18	2.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,063,426.00	1,286,900.00	990,770.19	1,058,637.00	228,263.00	17.7%
Books and Other Reference Materials		4200	291,214.00	242,514.34	80,479.65	308,852.00	(66,337.66)	-27.4%
Materials and Supplies		4300	3,364,090.00	13,830,326.83	701,460.85	3,877,776.46	9,952,550.37	72.0%
Noncapitalized Equipment		4400	240,100.00	614,329.78	407,885.62	1,180,497.00	(566,167.22)	-92.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,958,830.00	15,974,070.95	2,180,596.31	6,425,762.46	9,548,308.49	59.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,343,558.00	6,854,557.42	2,393,965.85	7,530,338.00	(675,780.58)	-9.9%
Travel and Conferences		5200	369,344.00	650,119.78	308,185.55	693,318.00	(43,198.22)	-6.6%
Dues and Memberships		5300	0.00	1,000.00	0.00	2,389.00	(1,389.00)	-138.9%
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	1,146,069.00	1,166,950.98	471,065.73	1,164,288.00	2,662.98	0.2%
Transfers of Direct Costs		5710	117,110.00	84,722.92	34,044.06	119,784.00	(35,061.08)	-41.4%
Transfers of Direct Costs - Interfund		5750	2,184.00	30.00	0.00	6,683.00	(6,653.00)	-22176.7%
Professional/Consulting Services and Operating Expenditures		5800	3,193,338.00	4,238,305.30	1,941,254.59	4,582,884.00	(344,578.70)	-8.1%
Communications		5900	250.00	182.00	148.70	159.00	23.00	12.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,171,853.00	12,995,868.40	5,148,664.48	14,099,843.00	(1,103,974.60)	-8.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,695,800.00	0.00	0.00	8.00	(8.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	268,594.00	487,718.87	154,009.78	274,010.00	213,708.87	43.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,964,394.00	487,718.87	154,009.78	274,018.00	213,700.87	43.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	28,000.00	211,046.00	2,025.00	211,046.00	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	335,175.00	6,988,763.00	(684,113.00)	-10.9%
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	533,864.00	102,996.63	626,302.00	(92,438.00)	-17.3%
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	80,000.00	0.00	45,000.00	35,000.00	43.8%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,632,022.00	7,129,560.00	440,196.63	7,871,111.00	(741,551.00)	-10.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,199,342.00	2,227,209.00	1,191,089.00	2,313,937.54	(86,728.54)	-3.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,199,342.00	2,227,209.00	1,191,089.00	2,313,937.54	(86,728.54)	-3.9%
TOTAL, EXPENDITURES			83,055,273.00	94,922,332.85	34,677,414.81	86,333,915.00	8,588,417.85	9.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	49,674,083.00	48,049,871.00	0.00	48,309,160.00	259,289.00	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			49,674,083.00	48,049,871.00	0.00	48,309,160.00	259,289.00	0.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			49,674,083.00	48,049,871.00	0.00	48,309,160.00	(259,289.00)	0.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	237,132,674.00	238,439,536.00	136,969,779.46	238,437,423.00	(2,113.00)	0.0%
2) Federal Revenue		8100-8299	10,569,667.00	13,557,070.16	3,892,740.71	11,339,664.00	(2,217,406.16)	-16.4%
3) Other State Revenue		8300-8599	28,545,053.00	28,665,372.11	10,314,147.95	28,020,733.00	(644,639.11)	-2.2%
4) Other Local Revenue		8600-8799	9,222,499.00	12,955,267.04	8,673,292.49	10,969,972.00	(1,985,295.04)	-15.3%
5) TOTAL, REVENUES			285,469,893.00	293,617,245.31	159,849,960.61	288,767,792.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	123,116,207.00	125,210,618.64	74,762,861.04	125,077,773.00	132,845.64	0.1%
2) Classified Salaries		2000-2999	31,610,433.00	31,618,177.97	17,583,180.59	31,624,200.00	(6,022.03)	0.0%
3) Employee Benefits		3000-3999	81,978,724.00	80,693,012.78	42,997,781.49	79,678,294.00	1,014,718.78	1.3%
4) Books and Supplies		4000-4999	7,852,552.00	18,782,663.23	3,143,317.91	9,176,986.46	9,605,676.77	51.1%
5) Services and Other Operating Expenditures		5000-5999	32,652,686.00	33,456,012.26	15,984,551.01	34,705,261.00	(1,249,248.74)	-3.7%
6) Capital Outlay		6000-6999	1,994,394.00	521,331.60	171,920.53	307,631.00	213,700.60	41.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,396,762.00	12,984,600.00	3,016,465.29	13,726,151.00	(741,551.00)	-5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(618,889.00)	(599,316.00)	(306,923.00)	(587,367.00)	(11,949.00)	2.0%
9) TOTAL, EXPENDITURES			290,982,869.00	302,667,100.48	157,353,154.86	293,708,929.46		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,512,976.00)	(9,049,855.17)	2,496,805.75	(4,941,137.46)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,803,708.00	3,100,840.00	0.00	3,422,647.00	(321,807.00)	-10.4%
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)	(3,100,840.00)	0.00	(3,422,647.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,316,684.00)	(12,150,695.17)	2,496,805.75	(8,363,784.46)		
F. FUND BALANCE, RESERVES								
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	22,978,824.40		26,765,735.11		
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		4,008,600.66		
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	22,792,387.40		22,570,697.45		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	101,303,260.00	102,439,813.00	56,987,342.00	102,473,382.00	33,569.00	0.0%
Education Protection Account State Aid - Current Year		8012	32,219,334.00	28,404,461.00	9,611,703.00	27,874,601.00	(529,860.00)	-1.9%
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	510,576.00	255,420.65	510,576.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	93,847,754.00	99,325,969.00	55,354,948.47	99,325,969.00	0.00	0.0%
Unsecured Roll Taxes		8042	7,466,818.00	7,688,234.00	7,490,823.55	7,688,234.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	8,289,085.00	6,855,000.00	4,491,121.92	6,855,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,590,403.00	4,804,192.00	0.00	4,804,192.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,631,645.00	9,865,027.00	13,936,321.87	9,865,027.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			258,881,720.00	259,893,272.00	148,127,681.46	259,396,981.00	(496,291.00)	-0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(21,749,046.00)	(21,453,736.00)	(11,157,902.00)	(20,959,558.00)	494,178.00	-2.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			237,132,674.00	238,439,536.00	136,969,779.46	238,437,423.00	(2,113.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,093,711.00	4,775,751.03	133,056.03	3,960,377.00	(815,374.03)	-17.1%
Special Education Discretionary Grants		8182	416,862.00	469,798.59	0.59	215,993.00	(253,805.59)	-54.0%
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	4,332,949.83	2,269,292.83	3,719,279.00	(613,670.83)	-14.2%
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	637,053.00	625,189.00	637,053.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, immigrant Education Program	4201	8290	74,521.00	122,286.08	48,846.08	112,598.00	(9,688.08)	-7.9%
Title III, Part A, English Learner Program	4203	8290	320,748.00	585,424.75	234,388.75	340,597.00	(244,827.75)	-41.8%
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	471,125.00	257,117.95	284,244.00	(186,881.00)	-39.7%
Career and Technical Education	3500-3599	8290	599,604.00	590,530.00	0.00	590,530.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,668,712.00	1,572,151.88	324,849.48	1,478,993.00	(93,158.88)	-5.9%
TOTAL, FEDERAL REVENUE			10,569,667.00	13,557,070.16	3,892,740.71	11,339,664.00	(2,217,406.16)	-16.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,958,387.00	5,380,370.00	3,350,176.00	5,380,370.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	4,345,581.00	4,723,459.00	1,313,986.99	4,722,122.00	(1,337.00)	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	160,847.00	415,339.00	0.00	507,777.00	92,438.00	22.3%
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	2,656,250.17	3,071,589.17	2,563,812.00	(92,438.17)	-3.5%
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	15,489,953.94	2,578,395.79	14,846,652.00	(643,301.94)	-4.2%
TOTAL, OTHER STATE REVENUE			28,545,053.00	28,665,372.11	10,314,147.95	28,020,733.00	(644,639.11)	-2.2%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,695,800.00	3,056,804.00	1,469,656.13	1,938,709.00	(1,118,095.00)	-36.6%
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	662,300.00	765,054.24	662,300.00	0.00	0.0%
Interest		8660	404,950.00	404,950.00	168,845.33	505,725.00	100,775.00	24.9%
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	283,583.86	351,000.00	(30,000.00)	-7.9%
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	1,543,446.84	614,806.83	1,466,550.00	(76,896.84)	-5.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	16,241.00	33,592.79	18,918.79	33,593.00	0.21	0.0%
Pass-Through Revenues From Local Sources		8697	118,525.00	118,525.00	10,616.86	118,525.00	0.00	0.0%
All Other Local Revenue		8699	4,038,334.00	6,221,849.41	4,793,644.45	5,162,605.00	(1,059,244.41)	-17.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	647,599.00	532,799.00	548,166.00	730,965.00	198,166.00	37.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,222,499.00	12,955,267.04	8,673,292.49	10,969,972.00	(1,985,295.04)	-15.3%
TOTAL, REVENUES			285,469,893.00	293,617,245.31	159,849,960.61	288,767,792.00	(4,849,453.31)	-1.7%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	92,382,973.00	94,248,823.15	56,809,257.75	93,843,744.00	405,079.15	0.4%
Certificated Pupil Support Salaries		1200	8,684,818.00	8,666,531.68	5,339,322.99	8,720,099.00	(53,567.32)	-0.6%
Certificated Supervisors' and Administrators' Salaries		1300	7,577,855.00	7,738,637.61	4,631,024.70	7,768,755.00	(30,117.39)	-0.4%
Other Certificated Salaries		1900	14,470,561.00	14,556,626.20	7,983,255.60	14,745,175.00	(188,548.80)	-1.3%
TOTAL, CERTIFICATED SALARIES			123,116,207.00	125,210,618.64	74,762,861.04	125,077,773.00	132,845.64	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,139,492.00	6,362,337.41	3,395,470.61	6,178,178.00	184,159.41	2.9%
Classified Support Salaries		2200	9,179,371.00	9,005,880.84	5,224,658.27	8,997,626.00	8,254.84	0.1%
Classified Supervisors' and Administrators' Salaries		2300	2,195,716.00	2,083,541.00	1,220,070.30	2,087,727.00	(4,186.00)	-0.2%
Clerical, Technical and Office Salaries		2400	10,301,195.00	10,510,475.92	6,029,300.82	10,540,201.00	(29,725.08)	-0.3%
Other Classified Salaries		2900	3,794,659.00	3,655,942.80	1,713,680.59	3,820,468.00	(164,525.20)	-4.5%
TOTAL, CLASSIFIED SALARIES			31,610,433.00	31,618,177.97	17,583,180.59	31,624,200.00	(6,022.03)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	30,568,954.00	30,716,093.08	11,857,290.33	30,361,869.00	354,224.08	1.2%
PERS		3201-3202	5,586,497.00	5,745,892.94	3,223,286.93	5,803,503.00	(57,610.06)	-1.0%
OASDI/Medicare/Alternative		3301-3302	4,242,094.00	4,305,032.76	2,296,040.32	4,355,828.00	(50,795.24)	-1.2%
Health and Welfare Benefits		3401-3402	38,754,649.00	36,873,054.20	21,616,249.62	36,072,772.00	800,282.20	2.2%
Unemployment Insurance		3501-3502	82,987.00	83,368.99	46,141.42	77,633.00	5,735.99	6.9%
Workers' Compensation		3601-3602	2,743,543.00	2,969,570.81	1,774,693.59	3,006,689.00	(37,118.19)	-1.2%
OPEB, Allocated		3701-3702	0.00	0.00	2,184,079.28	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			81,978,724.00	80,693,012.78	42,997,781.49	79,678,294.00	1,014,718.78	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,870,387.00	2,019,248.00	1,189,331.57	1,790,985.00	228,263.00	11.3%
Books and Other Reference Materials		4200	403,899.00	315,541.43	137,044.83	465,569.00	(150,027.57)	-47.5%
Materials and Supplies		4300	5,284,310.00	15,765,766.16	1,369,721.49	5,672,157.46	10,093,608.70	64.0%
Noncapitalized Equipment		4400	293,956.00	682,107.64	447,220.02	1,248,275.00	(566,167.36)	-83.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,852,552.00	18,782,663.23	3,143,317.91	9,176,986.46	9,605,676.77	51.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,993,558.00	11,402,436.42	4,627,754.61	12,304,614.00	(902,177.58)	-7.9%
Travel and Conferences		5200	573,253.00	854,930.13	401,280.38	895,929.00	(40,998.87)	-4.8%
Dues and Memberships		5300	26,485.00	32,310.00	31,119.40	33,699.00	(1,389.00)	-4.3%
Insurance		5400-5450	1,619,636.00	1,597,884.00	1,589,884.00	1,597,884.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,730,213.00	4,731,044.00	2,403,841.38	4,831,044.00	(100,000.00)	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,305,202.00	2,375,815.16	1,301,922.09	2,377,399.00	(1,583.84)	-0.1%
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)	(28,545.28)	4,870.28	(25,704.00)	(2,841.28)	10.0%
Professional/Consulting Services and Operating Expenditures		5800	10,030,549.00	11,116,250.35	5,400,488.02	11,465,517.00	(349,266.65)	-3.1%
Communications		5900	1,396,889.00	1,373,887.48	223,390.85	1,224,879.00	149,008.48	10.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,652,686.00	33,456,012.26	15,984,551.01	34,705,261.00	(1,249,248.74)	-3.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,695,800.00	5,449.21	5,448.85	5,457.00	(7.79)	-0.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	298,594.00	515,882.39	166,471.68	302,174.00	213,708.39	41.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,994,394.00	521,331.60	171,920.53	307,631.00	213,700.60	41.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	28,000.00	211,046.00	2,025.00	211,046.00	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	562,875.00	7,216,463.00	(684,113.00)	-10.5%
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	533,864.00	102,996.63	626,302.00	(92,438.00)	-17.3%
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	3,440,068.00	1,582,432.66	3,440,068.00	0.00	0.0%
All Other Transfers		7281-7283	20,000.00	80,000.00	0.00	45,000.00	35,000.00	43.8%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,396,762.00	12,984,600.00	3,016,465.29	13,726,151.00	(741,551.00)	-5.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(618,889.00)	(599,316.00)	(306,923.00)	(587,367.00)	(11,949.00)	2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(618,889.00)	(599,316.00)	(306,923.00)	(587,367.00)	(11,949.00)	2.0%
TOTAL, EXPENDITURES			290,982,869.00	302,667,100.48	157,353,154.86	293,708,929.46	8,958,171.02	3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,803,708.00	3,100,840.00	0.00	3,422,647.00	(321,807.00)	-10.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,803,708.00	3,100,840.00	0.00	3,422,647.00	(321,807.00)	-10.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,803,708.00)	(3,100,840.00)	0.00	(3,422,647.00)	321,807.00	10.4%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
5640	Medi-Cal Billing Option	906,363.92
6300	Lottery: Instructional Materials	778,946.27
6512	Special Ed: Mental Health Services	1,467,153.97
7510	Low-Performing Students Block Grant	726,009.00
8150	Ongoing & Major Maintenance Account (RM,	130,127.50
Total, Restricted Balance		<u>4,008,600.66</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	7,349,941.00	3,614,224.12	7,288,127.00	(61,814.00)	-0.8%
4) Other Local Revenue		8600-8799	99,000.00	76,471.26	47,792.76	72,747.00	(3,724.26)	-4.9%
5) TOTAL, REVENUES			7,956,383.00	8,160,509.26	3,662,016.88	8,094,971.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,239,313.00	3,236,444.98	1,735,924.43	3,296,553.00	(60,108.02)	-1.9%
2) Classified Salaries		2000-2999	1,162,954.00	1,162,954.00	658,248.99	1,138,530.00	24,424.00	2.1%
3) Employee Benefits		3000-3999	2,036,744.00	2,014,957.69	990,486.57	2,090,126.00	(75,168.31)	-3.7%
4) Books and Supplies		4000-4999	915,464.00	1,139,835.32	159,786.75	700,604.00	439,231.32	38.5%
5) Services and Other Operating Expenditures		5000-5999	832,285.00	928,138.00	308,309.28	562,276.00	365,862.00	39.4%
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	149,475.00	295,799.00	8,165.00	2.7%
9) TOTAL, EXPENDITURES			8,695,724.00	8,786,293.99	4,002,231.02	8,083,888.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(739,341.00)	(625,784.73)	(340,214.14)	11,083.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(739,341.00)	(625,784.73)	(340,214.14)	11,083.00		
F. FUND BALANCE, RESERVES								
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		636,867.73		
Components of Ending Fund Balance								
a) Nonspendable								
		9711	0.00	0.00		0.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		534,564.19		
c) Committed								
		9750	0.00	0.00		0.00		
		9760	0.00	0.00		0.00		
d) Assigned								
		9780	102,203.54	0.00		102,303.54		
e) Unassigned/Unappropriated								
		9789	0.00	0.00		0.00		
		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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	676,062.00	734,097.00	0.00	734,097.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			676,062.00	734,097.00	0.00	734,097.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	6,591,405.00	6,726,227.00	3,420,312.50	6,726,227.00	0.00	0.0%
All Other State Revenue	All Other	8590	589,916.00	623,714.00	193,911.62	561,900.00	(61,814.00)	-9.9%
TOTAL, OTHER STATE REVENUE			7,181,321.00	7,349,941.00	3,614,224.12	7,288,127.00	(61,814.00)	-0.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	76,471.26	47,792.76	72,747.00	(3,724.26)	-4.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			99,000.00	76,471.26	47,792.76	72,747.00	(3,724.26)	-4.9%
TOTAL, REVENUES			7,956,383.00	8,160,509.26	3,662,016.88	8,094,971.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,256,907.00	2,273,967.00	1,155,060.21	2,266,935.00	7,032.00	0.3%
Certificated Pupil Support Salaries		1200	201,500.00	181,571.98	97,064.21	197,064.00	(15,492.02)	-8.5%
Certificated Supervisors' and Administrators' Salaries		1300	385,000.00	385,000.00	226,492.31	386,747.00	(1,747.00)	-0.5%
Other Certificated Salaries		1900	395,906.00	395,906.00	257,307.70	445,807.00	(49,901.00)	-12.6%
TOTAL, CERTIFICATED SALARIES			3,239,313.00	3,236,444.98	1,735,924.43	3,296,553.00	(60,108.02)	-1.9%
CLASSIFIED SALARIES								
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	120,063.85	207,564.00	33,436.00	13.9%
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	538,041.94	930,823.00	(8,869.00)	-1.0%
Other Classified Salaries		2900	0.00	0.00	143.20	143.00	(143.00)	New
TOTAL, CLASSIFIED SALARIES			1,162,954.00	1,162,954.00	658,248.99	1,138,530.00	24,424.00	2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	773,039.00	776,129.38	250,718.95	771,921.00	4,208.38	0.5%
PERS		3201-3202	203,322.00	199,375.56	123,016.28	209,515.00	(10,139.44)	-5.1%
OASDI/Medicare/Alternative		3301-3302	148,753.00	136,558.17	82,426.62	141,690.00	(5,131.83)	-3.8%
Health and Welfare Benefits		3401-3402	830,653.00	821,936.12	486,888.27	879,387.00	(57,450.88)	-7.0%
Unemployment Insurance		3501-3502	2,241.00	2,238.29	1,203.23	2,222.00	16.29	0.7%
Workers' Compensation		3601-3602	78,736.00	78,720.17	46,233.22	85,391.00	(6,670.83)	-8.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,036,744.00	2,014,957.69	990,486.57	2,090,126.00	(75,168.31)	-3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	85,200.00	85,200.00	10,297.72	47,798.00	37,402.00	43.9%
Books and Other Reference Materials		4200	13,900.00	110,900.00	27,384.43	105,056.00	5,844.00	5.3%
Materials and Supplies		4300	319,677.00	753,494.08	36,593.94	374,784.00	378,710.08	50.3%
Noncapitalized Equipment		4400	496,687.00	190,241.24	85,510.66	172,966.00	17,275.24	9.1%
TOTAL, BOOKS AND SUPPLIES			915,464.00	1,139,835.32	159,786.75	700,604.00	439,231.32	38.5%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	31,100.00	31,100.00	9,412.89	21,362.00	9,738.00	31.3%
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	(40,126.60)	0.00	123,700.00	100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,503.00	64,324.00	51,091.56	53,591.00	10,733.00	16.7%
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)	2,370.26	(27,195.00)	(8,205.00)	23.2%
Professional/Consulting Services and Operating Expenditures		5800	645,632.00	715,664.00	260,579.32	474,173.00	241,491.00	33.7%
Communications		5900	28,000.00	28,000.00	24,881.85	39,745.00	(11,745.00)	-41.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			832,285.00	928,138.00	308,309.28	562,276.00	365,862.00	39.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
TOTAL, CAPITAL OUTLAY			205,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	303,964.00	303,964.00	149,475.00	295,799.00	8,165.00	2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			303,964.00	303,964.00	149,475.00	295,799.00	8,165.00	2.7%
TOTAL EXPENDITURES			8,695,724.00	8,786,293.99	4,002,231.02	8,083,888.00		

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

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
6391	Adult Education Program	534,564.19
Total, Restricted Balance		<u>534,564.19</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)
A. REVENUES								
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	383,796.67	327,278.00	(251,051.67)	-43.4%
3) Other State Revenue		8300-8599	1,557,764.00	1,610,808.00	1,053,079.00	806,949.00	(803,859.00)	-49.9%
4) Other Local Revenue		8600-8799	0.00	14,223.50	14,223.50	24,224.00	10,000.50	70.3%
5) TOTAL, REVENUES			2,104,097.00	2,203,361.17	1,451,099.17	1,158,451.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	635,345.00	635,345.00	380,846.18	710,626.00	(75,281.00)	-11.8%
2) Classified Salaries		2000-2999	891,253.00	829,529.41	547,602.49	1,001,407.00	(171,877.59)	-20.7%
3) Employee Benefits		3000-3999	1,010,186.00	964,085.22	519,088.11	997,124.00	(33,038.78)	-3.4%
4) Books and Supplies		4000-4999	38,772.00	1,250,263.54	3,210.58	62,706.00	1,187,557.54	95.0%
5) Services and Other Operating Expenditures		5000-5999	42,900.00	61,680.00	28,191.90	60,482.00	1,198.00	1.9%
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	3,740,903.17	1,476,939.26	2,832,345.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(514,359.00)	(1,537,542.00)	(27,840.09)	(1,673,894.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	514,359.00	1,537,542.00	0.00	1,673,894.00	136,352.00	8.9%
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	1,537,542.00	0.00	1,673,894.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(27,840.09)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	546,333.00	578,329.67	383,796.67	327,278.00	(251,051.67)	-43.4%
TOTAL, FEDERAL REVENUE			546,333.00	578,329.67	383,796.67	327,278.00	(251,051.67)	-43.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,506,193.00	1,506,193.00	1,000,035.00	751,775.00	(754,418.00)	-50.1%
All Other State Revenue	All Other	8590	51,571.00	104,615.00	53,044.00	55,174.00	(49,441.00)	-47.3%
TOTAL, OTHER STATE REVENUE			1,557,764.00	1,610,808.00	1,053,079.00	806,949.00	(803,859.00)	-49.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	14,223.50	14,223.50	24,224.00	10,000.50	70.3%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	14,223.50	14,223.50	24,224.00	10,000.50	70.3%
TOTAL, REVENUES			2,104,097.00	2,203,361.17	1,451,099.17	1,158,451.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	503,073.00	503,073.00	304,440.08	542,370.00	(39,297.00)	-7.8%
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	68,718.21	156,818.00	(40,546.00)	-34.9%
Other Certificated Salaries		1900	16,000.00	16,000.00	7,687.89	11,438.00	4,562.00	28.5%
TOTAL, CERTIFICATED SALARIES			635,345.00	635,345.00	380,846.18	710,626.00	(75,281.00)	-11.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	737,724.00	676,000.41	499,883.15	919,266.00	(243,265.59)	-36.0%
Classified Support Salaries		2200	39,000.00	39,000.00	9,318.12	15,968.00	23,032.00	59.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	67,529.00	67,529.00	9,542.72	16,315.00	51,214.00	75.8%
Other Classified Salaries		2900	47,000.00	47,000.00	28,858.50	49,858.00	(2,858.00)	-6.1%
TOTAL, CLASSIFIED SALARIES			891,253.00	829,529.41	547,602.49	1,001,407.00	(171,877.59)	-20.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	145,150.00	145,150.00	51,946.57	159,512.00	(14,362.00)	-9.9%
PERS		3201-3202	156,713.00	145,788.25	92,786.11	173,855.00	(28,066.75)	-19.3%
OASDI/Medicare/Alternative		3301-3302	77,552.00	72,830.83	44,319.33	83,999.00	(11,168.17)	-15.3%
Health and Welfare Benefits		3401-3402	602,764.00	573,442.00	311,758.14	546,043.00	27,399.00	4.8%
Unemployment Insurance		3501-3502	742.00	711.16	449.77	842.00	(130.84)	-18.4%
Workers' Compensation		3601-3602	27,265.00	26,162.98	17,828.19	32,873.00	(6,710.02)	-25.6%
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%
TOTAL, EMPLOYEE BENEFITS			1,010,186.00	964,085.22	519,088.11	997,124.00	(33,038.78)	-3.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	38,772.00	1,248,966.66	3,210.58	61,409.00	1,187,557.66	95.1%
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%
TOTAL, BOOKS AND SUPPLIES			38,772.00	1,250,263.54	3,210.58	62,706.00	1,187,557.54	95.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	170.92	1,521.00	(1,521.00)	New
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	23,900.00	8,409.60	23,909.00	(9.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	3,780.00	630.00	630.00	3,150.00	83.3%
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	15,246.75	22,606.00	3,394.00	13.1%
Professional/Consulting Services and Operating Expenditures		5800	8,000.00	8,000.00	3,734.63	11,816.00	(3,816.00)	-47.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,900.00	61,680.00	28,191.90	60,482.00	1,198.00	1.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			2,618,456.00	3,740,903.17	1,478,939.26	2,832,345.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	514,359.00	1,537,542.00	0.00	1,673,894.00	136,352.00	8.9%
(a) TOTAL, INTERFUND TRANSFERS IN			514,359.00	1,537,542.00	0.00	1,673,894.00	136,352.00	8.9%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			514,359.00	1,537,542.00	0.00	1,673,894.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	180.66	359.00	359.00	New
5) TOTAL REVENUES			0.00	0.00	180.66	359.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	5,845.39	(5,845.39)	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	5,845.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	180.66	(5,486.39)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	180.66	(5,486.39)		
F. FUND BALANCE, RESERVES								
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		0.00		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,486.39	5,486.39		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	180.66	359.00	359.00	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	180.66	359.00	359.00	New
TOTAL, REVENUES			0.00	0.00	180.66	359.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	5,845.39	(5,845.39)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	5,845.39	(5,845.39)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	5,845.39		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	86,613.00	86,613.00	71,811.97	117,812.00	31,199.00	36.0%
5) TOTAL, REVENUES			86,613.00	86,613.00	71,811.97	117,812.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			86,613.00	86,613.00	71,811.97	117,812.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	270,000.00	513,812.00	0.00	490,366.00	(23,446.00)	-4.6%
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	513,812.00	0.00	490,366.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			356,613.00	600,425.00	71,811.97	608,178.00		
F. FUND BALANCE, RESERVES								
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	8,906,193.18		8,913,946.18		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,662,381.18	8,906,193.18		8,913,946.18		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	86,613.00	86,613.00	71,811.97	117,812.00	31,199.00	36.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			86,613.00	86,613.00	71,811.97	117,812.00	31,199.00	36.0%
TOTAL, REVENUES			86,613.00	86,613.00	71,811.97	117,812.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	270,000.00	513,812.00	0.00	490,366.00	(23,446.00)	-4.6%
(a) TOTAL, INTERFUND TRANSFERS IN			270,000.00	513,812.00	0.00	490,366.00	(23,446.00)	-4.6%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			270,000.00	513,812.00	0.00	490,366.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	20.00	20.00	New
4) Other Local Revenue		8600-8799	1,814,975.00	1,814,975.00	986,756.43	2,571,172.00	756,197.00	41.7%
5) TOTAL, REVENUES			1,814,975.00	1,814,975.00	986,756.43	2,571,192.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,940,617.00	2,645,718.37	920,001.04	1,628,755.00	1,016,963.37	38.4%
3) Employee Benefits		3000-3999	936,800.00	1,292,700.37	476,646.86	839,438.00	453,262.37	35.1%
4) Books and Supplies		4000-4999	8,199,749.00	5,510,023.96	1,385,388.75	7,325,791.00	(1,815,767.04)	-33.0%
5) Services and Other Operating Expenditures		5000-5999	6,257,163.00	14,208,508.52	2,458,793.46	5,244,961.00	8,963,547.52	63.1%
6) Capital Outlay		6000-6999	54,300,000.00	149,209,624.81	14,505,991.69	49,212,399.00	99,997,225.81	67.0%
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			71,634,329.00	172,866,576.03	19,746,821.80	64,251,344.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(69,819,354.00)	(171,051,601.03)	(18,760,065.37)	(61,680,152.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	20,000,000.00	20,000,000.00	0.00	140,000,000.00	120,000,000.00	600.0%
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	140,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(49,819,354.00)	(151,051,601.03)	(18,760,065.37)	78,319,848.00		
F. FUND BALANCE, RESERVES								
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	20,314,973.67		249,686,422.70		
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								
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	20,314,973.67		249,686,422.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	20.00	20.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	20.00	20.00	New
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,814,975.00	1,814,975.00	983,656.43	2,571,172.00	756,197.00	41.7%
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	3,100.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,814,975.00	1,814,975.00	986,756.43	2,571,172.00	756,197.00	41.7%
TOTAL, REVENUES			1,814,975.00	1,814,975.00	986,756.43	2,571,192.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	27,200.00	51,396.75	12,626.72	31,128.00	20,268.75	39.4%
Classified Supervisors' and Administrators' Salaries		2300	1,350,627.00	1,843,141.96	617,300.64	1,090,894.00	752,247.96	40.8%
Clerical, Technical and Office Salaries		2400	562,790.00	751,179.66	290,073.68	506,733.00	244,446.66	32.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,940,617.00	2,645,718.37	920,001.04	1,628,755.00	1,016,963.37	38.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	58.14	59.07	79.00	(20.86)	-35.9%
PERS		3201-3202	321,149.00	395,270.33	163,667.18	289,047.00	106,223.33	26.9%
OASDI/Medicare/Alternative		3301-3302	137,756.00	180,005.61	64,528.34	107,298.00	72,707.61	40.4%
Health and Welfare Benefits		3401-3402	442,650.00	665,586.06	230,186.99	411,166.00	254,420.06	38.2%
Unemployment Insurance		3501-3502	959.00	2,283.55	459.80	804.00	1,479.55	64.8%
Workers' Compensation		3601-3602	34,286.00	49,496.68	17,745.48	31,044.00	18,452.68	37.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			936,800.00	1,292,700.37	476,646.86	839,438.00	453,262.37	35.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,206,428.00	2,573,500.64	925,229.31	3,463,691.00	(890,190.36)	-34.6%
Noncapitalized Equipment		4400	4,993,321.00	2,936,523.32	460,159.44	3,862,100.00	(925,576.68)	-31.5%
TOTAL, BOOKS AND SUPPLIES			8,199,749.00	5,510,023.96	1,385,388.75	7,325,791.00	(1,815,767.04)	-33.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	60,735.00	84,621.46	23,589.46	71,645.00	12,976.46	15.3%
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	13,216.56	17,112.00	11,690.16	40.6%
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	541.01	0.00	248.28	100.0%
Professional/Consulting Services and Operating Expenditures		5800	6,177,808.00	14,091,067.07	2,420,536.43	5,153,890.00	8,937,177.07	63.4%
Communications		5900	1,120.00	3,769.55	910.00	2,314.00	1,455.55	38.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,257,163.00	14,208,508.52	2,458,793.46	5,244,961.00	8,963,547.52	63.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	13,500,000.00	33,576,419.13	1,349,603.62	11,700,000.00	21,876,419.13	65.2%
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	111,639,443.42	12,790,375.16	36,450,000.00	75,189,443.42	67.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	700,000.00	3,993,762.26	366,012.91	1,062,399.00	2,931,363.26	73.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			54,300,000.00	149,209,624.81	14,505,991.69	49,212,399.00	99,997,225.81	67.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			71,634,329.00	172,866,576.03	19,746,821.80	64,251,344.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	20,000,000.00	20,000,000.00	0.00	140,000,000.00	120,000,000.00	600.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			20,000,000.00	20,000,000.00	0.00	140,000,000.00	120,000,000.00	600.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,000,000.00	20,000,000.00	0.00	140,000,000.00		

Resource	Description	2018/19 Projected Year Totals
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,809,608.00	1,809,608.00	1,388,257.15	2,040,976.00	231,368.00	12.8%
5) TOTAL, REVENUES			1,809,608.00	1,809,608.00	1,388,257.15	2,040,976.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	55,592.50	127,000.00	15,608.00	10.9%
6) Capital Outlay		6000-6999	1,480,000.00	3,730,000.00	5.00	500,000.00	3,230,000.00	86.6%
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	3,888,108.00	57,057.25	629,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			171,500.00	(2,078,500.00)	1,331,199.90	1,411,976.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			171,500.00	(2,078,500.00)	1,331,199.90	1,411,976.00		
F. FUND BALANCE, RESERVES								
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	7,610,145.01		11,100,621.01		
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			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	9,860,145.01	7,610,145.01		11,100,621.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	96,000.00	96,000.00	43,432.57	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	1,344,824.58	1,931,368.00	231,368.00	13.6%
Other Local Revenue All Other Local Revenue		8699	13,608.00	13,608.00	0.00	13,608.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,809,608.00	1,809,608.00	1,388,257.15	2,040,976.00	231,368.00	12.8%
TOTAL REVENUES			1,809,608.00	1,809,608.00	1,388,257.15	2,040,976.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
TOTAL, BOOKS AND SUPPLIES			15,500.00	15,500.00	1,459.75	2,000.00	13,500.00	87.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	54,302.50	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			142,608.00	142,608.00	55,592.50	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)
CAPITAL OUTLAY								
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	3,330,000.00	0.00	500,000.00	2,830,000.00	85.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,480,000.00	3,730,000.00	5.00	500,000.00	3,230,000.00	86.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,638,108.00	3,888,108.00	57,057.25	629,000.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	597,114.00	914,256.00	914,256.00	New
4) Other Local Revenue		8600-8799	154,000.00	154,000.00	80,769.85	298,877.00	144,877.00	94.1%
5) TOTAL, REVENUES			154,000.00	154,000.00	677,883.85	1,213,133.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	235.80	4,873.97	8,374.00	(8,138.20)	-3451.3%
3) Employee Benefits		3000-3999	0.00	22.69	481.41	483.00	(460.31)	-2028.7%
4) Books and Supplies		4000-4999	600,000.00	739,994.67	476,358.44	575,000.00	164,994.67	22.3%
5) Services and Other Operating Expenditures		5000-5999	100,000.00	95,787.50	14,842.70	90,100.00	5,687.50	5.9%
6) Capital Outlay		6000-6999	5,248,369.00	5,112,328.34	369,252.60	2,330,000.00	2,782,328.34	54.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,948,369.00	5,948,369.00	865,809.12	3,003,957.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,794,369.00)	(5,794,369.00)	(187,925.27)	(1,790,824.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,794,369.00)	(5,794,369.00)	(187,925.27)	(1,790,824.00)		
F. FUND BALANCE, RESERVES								
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		15,443,084.54		
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			11,439,539.54	11,439,539.54		15,443,084.54		
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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	597,114.00	914,256.00	914,256.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	154,000.00	154,000.00	80,769.85	298,877.00	144,877.00	94.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			154,000.00	154,000.00	80,769.85	298,877.00	144,877.00	94.1%
TOTAL REVENUES			154,000.00	154,000.00	677,883.85	1,213,133.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	235.80	4,873.97	8,374.00	(8,138.20)	-3451.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	235.80	4,873.97	8,374.00	(8,138.20)	-3451.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	12.56	13.00	(13.00)	New
OASDI/Medicare/Alternative		3301-3302	0.00	18.04	372.85	373.00	(354.96)	-1967.6%
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	2.43	3.00	(2.88)	-2400.0%
Workers' Compensation		3601-3602	0.00	4.53	93.57	94.00	(89.47)	-1975.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	22.69	481.41	483.00	(460.31)	-2028.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	200,000.00	303,346.80	212,302.03	275,000.00	28,346.80	9.3%
Noncapitalized Equipment		4400	400,000.00	436,647.87	264,056.41	300,000.00	136,647.87	31.3%
TOTAL, BOOKS AND SUPPLIES			600,000.00	739,994.67	476,358.44	575,000.00	164,994.67	22.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	95,787.50	14,842.70	90,000.00	5,787.50	6.0%
Communications		5900	0.00	0.00	0.00	100.00	(100.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	95,787.50	14,842.70	90,100.00	5,687.50	5.9%

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)
CAPITAL OUTLAY								
Land		6100	2,423,369.00	1,849,700.10	148,261.38	850,000.00	999,700.10	54.0%
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	199,248.05	1,440,000.00	1,733,254.91	54.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	89,373.33	21,743.17	40,000.00	49,373.33	55.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,248,369.00	5,112,328.34	369,252.60	2,330,000.00	2,782,328.34	54.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,948,369.00	5,948,369.00	865,809.12	3,003,957.00		

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

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
7710	State School Facilities Projects	15,443,084.54
Total, Restricted Balance		<u>15,443,084.54</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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,680,430.00	5,500,991.78	2,728,996.42	2,729,000.00	(2,771,991.78)	-50.4%
4) Other Local Revenue		8600-8799	35,765.00	35,765.00	104,134.52	50,155.00	14,390.00	40.2%
5) TOTAL, REVENUES			2,716,195.00	5,536,756.78	2,833,130.94	2,779,155.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	115.07	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	31.84	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	2,779,155.00	(64,552.00)	-2.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,714,603.00	5,535,164.78	146.91	2,779,155.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,592.00	1,592.00	2,832,984.03	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,592.00	1,592.00	2,832,984.03	0.00		
F. FUND BALANCE, RESERVES								
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		1,605.30		
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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,197.30	3,197.30		1,605.30		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,680,430.00	5,500,991.78	2,728,996.42	2,729,000.00	(2,771,991.78)	-50.4%
TOTAL, OTHER STATE REVENUE			2,680,430.00	5,500,991.78	2,728,996.42	2,729,000.00	(2,771,991.78)	-50.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,765.00	35,765.00	104,134.52	50,155.00	14,390.00	40.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,765.00	35,765.00	104,134.52	50,155.00	14,390.00	40.2%
TOTAL, REVENUES			2,716,195.00	5,536,756.78	2,833,130.94	2,779,155.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	115.07	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	115.07	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	20.78	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	8.81	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	0.04	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	2.21	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	31.84	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	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%
TOTAL, BOOKS AND SUPPLIES			0.00	2,820,561.78	0.00	0.00	2,820,561.78	100.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,714,603.00	2,714,603.00	0.00	2,779,155.00	(64,552.00)	-2.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,714,603.00	2,714,603.00	0.00	2,779,155.00	(64,552.00)	-2.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,714,603.00	5,535,164.78	146.91	2,779,155.00		

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

Resource	Description	2018/19 Projected Year Totals
6225	Emergency Repair Program, Williams Case	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)
A. REVENUES								
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	4,591,900.00	2,161,695.28	4,141,464.00	(450,436.00)	-9.8%
3) Other State Revenue		8300-8599	326,446.00	312,473.00	167,436.32	305,473.00	(7,000.00)	-2.2%
4) Other Local Revenue		8600-8799	1,650,142.00	1,427,221.00	687,445.59	1,373,579.00	(53,642.00)	-3.8%
5) TOTAL, REVENUES			6,552,960.00	6,331,594.00	3,016,577.19	5,820,516.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,124,071.00	3,153,299.00	1,711,065.02	3,064,140.00	89,159.00	2.8%
3) Employee Benefits		3000-3999	1,901,358.00	1,843,677.00	1,084,857.53	1,863,513.00	(19,836.00)	-1.1%
4) Books and Supplies		4000-4999	2,027,733.00	1,903,226.20	785,381.65	1,688,173.00	215,053.20	11.3%
5) Services and Other Operating Expenses		5000-5999	104,222.00	85,525.95	29,881.59	71,510.00	14,015.95	16.4%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	314,925.00	295,352.00	157,448.00	291,568.00	3,784.00	1.3%
9) TOTAL, EXPENSES			7,472,309.00	7,281,080.15	3,768,633.79	6,978,904.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(919,349.00)	(949,486.15)	(752,056.60)	(1,158,388.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	919,349.00	949,486.00	0.00	1,158,388.00	208,902.00	22.0%
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			919,349.00	949,486.00	0.00	1,158,388.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(0.15)	(752,056.60)	0.00		
F. NET POSITION								
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	(0.15)		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			0.00	(0.15)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,576,372.00	4,591,900.00	2,161,695.28	4,141,464.00	(450,436.00)	-9.8%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,576,372.00	4,591,900.00	2,161,695.28	4,141,464.00	(450,436.00)	-9.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	326,446.00	312,473.00	167,436.32	305,473.00	(7,000.00)	-2.2%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			326,446.00	312,473.00	167,436.32	305,473.00	(7,000.00)	-2.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,650,142.00	1,427,221.00	683,546.46	1,373,579.00	(53,642.00)	-3.8%
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	3,899.13	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,650,142.00	1,427,221.00	687,445.59	1,373,579.00	(53,642.00)	-3.8%
TOTAL, REVENUES			6,552,960.00	6,331,594.00	3,016,577.19	5,820,516.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,535,728.00	2,597,016.00	1,420,181.45	2,530,380.00	66,636.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	205,083.00	210,995.00	122,876.97	208,329.00	2,666.00	1.3%
Clerical, Technical and Office Salaries		2400	183,259.00	176,143.00	97,461.62	171,705.00	4,438.00	2.5%
Other Classified Salaries		2900	200,001.00	169,145.00	70,544.98	153,726.00	15,419.00	9.1%
TOTAL, CLASSIFIED SALARIES			3,124,071.00	3,153,299.00	1,711,065.02	3,064,140.00	89,159.00	2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	452,141.00	482,271.00	289,377.46	494,896.00	(12,625.00)	-2.6%
OASDI/Medicare/Alternative		3301-3302	201,885.00	245,534.00	121,195.36	211,295.00	34,239.00	13.9%
Health and Welfare Benefits		3401-3402	1,197,149.00	1,052,145.00	640,435.21	1,101,064.00	(48,919.00)	-4.6%
Unemployment Insurance		3501-3502	1,364.00	1,605.00	824.01	1,433.00	172.00	10.7%
Workers' Compensation		3601-3602	48,819.00	62,122.00	33,025.49	54,825.00	7,297.00	11.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,901,358.00	1,843,677.00	1,084,857.53	1,863,513.00	(19,836.00)	-1.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	199,996.00	166,568.88	121,087.09	216,315.00	(49,746.12)	-29.9%
Noncapitalized Equipment		4400	2,000.00	0.00	0.00	811.00	(811.00)	New
Food		4700	1,825,737.00	1,736,657.32	664,294.56	1,471,047.00	265,610.32	15.3%
TOTAL, BOOKS AND SUPPLIES			2,027,733.00	1,903,226.20	785,381.65	1,688,173.00	215,053.20	11.3%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,720.00	3,922.78	1,846.65	4,466.00	(543.22)	-13.8%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,000.00	17,993.00	2,832.45	14,812.00	3,181.00	17.7%
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)	(37,303.00)	(23,028.30)	(39,707.00)	2,404.00	-6.4%
Professional/Consulting Services and Operating Expenditures		5800	112,503.00	100,413.17	48,230.79	91,939.00	8,474.17	8.4%
Communications		5900	500.00	500.00	0.00	0.00	500.00	100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			104,222.00	85,525.95	29,881.59	71,510.00	14,015.95	16.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	314,925.00	295,352.00	157,448.00	291,568.00	3,784.00	1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			314,925.00	295,352.00	157,448.00	291,568.00	3,784.00	1.3%
TOTAL, EXPENSES			7,472,309.00	7,281,080.15	3,768,633.79	6,978,904.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	919,349.00	949,486.00	0.00	1,158,388.00	208,902.00	22.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			919,349.00	949,486.00	0.00	1,158,388.00	208,902.00	22.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			919,349.00	949,486.00	0.00	1,158,388.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,892,387.00	11,892,387.00	6,773,496.12	11,783,533.00	(108,854.00)	-0.9%
5) TOTAL, REVENUES			11,892,387.00	11,892,387.00	6,773,496.12	11,783,533.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	6,585,397.24	11,150,157.00	784,078.00	6.6%
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	6,585,397.24	11,183,157.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,848.00)	(74,848.00)	188,098.88	600,376.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			25,152.00	25,152.00	188,098.88	700,376.00		
F. NET POSITION								
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		10,662,332.28		
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		10,662,332.28		

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)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	162.00	162.00	105.08	162.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	11,692,225.00	11,692,225.00	6,727,860.95	11,633,371.00	(58,854.00)	-0.5%
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	45,530.09	150,000.00	(50,000.00)	-25.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,892,387.00	11,892,387.00	6,773,496.12	11,783,533.00	(108,854.00)	-0.9%
TOTAL, REVENUES			11,892,387.00	11,892,387.00	6,773,496.12	11,783,533.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
TOTAL, BOOKS AND SUPPLIES			33,000.00	33,000.00	0.00	33,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	100,000.00	100,000.00	70,046.82	112,000.00	(12,000.00)	-12.0%
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	130,000.00	70,000.00	35.0%
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	6,515,350.42	10,908,157.00	726,078.00	6.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,934,235.00	11,934,235.00	6,585,397.24	11,150,157.00	784,078.00	6.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			11,967,235.00	11,967,235.00	6,585,397.24	11,183,157.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,000.00	2,000,000.00	694,876.31	191,849.00	(1,808,151.00)	-90.4%
5) TOTAL, REVENUES			2,000,000.00	2,000,000.00	694,876.31	191,849.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,814,750.00	3,814,750.00	685,946.30	3,819,360.00	(4,610.00)	-0.1%
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	685,946.30	3,819,360.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,814,750.00)	(1,814,750.00)	8,930.01	(3,627,511.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,814,750.00)	(1,814,750.00)	8,930.01	(3,627,511.00)		
F. NET POSITION								
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		17,188,821.82		
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			19,001,582.82	19,001,582.82		17,188,821.82		

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)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,000,000.00	2,000,000.00	694,876.31	191,849.00	(1,808,151.00)	-90.4%
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%
TOTAL, OTHER LOCAL REVENUE			2,000,000.00	2,000,000.00	694,876.31	191,849.00	(1,808,151.00)	-90.4%
TOTAL, REVENUES			2,000,000.00	2,000,000.00	694,876.31	191,849.00		
SERVICES AND OTHER OPERATING EXPENSES								
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	685,946.30	3,819,360.00	(4,610.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,814,750.00	3,814,750.00	685,946.30	3,819,360.00	(4,610.00)	-0.1%
TOTAL, EXPENSES			3,814,750.00	3,814,750.00	685,946.30	3,819,360.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	70,000.00	(33,347.41)	21,636.00	(48,364.00)	-69.1%
5) TOTAL, REVENUES			70,000.00	70,000.00	(33,347.41)	21,636.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	34,700.00	34,700.00	3,222.99	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	3,222.99	34,700.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,300.00	35,300.00	(36,570.40)	(13,064.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			35,300.00	35,300.00	(36,570.40)	(13,064.00)		
F. NET POSITION								
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		637,151.10		
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		637,151.10		

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)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	70,000.00	70,000.00	(33,347.41)	21,636.00	(48,364.00)	-69.1%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,000.00	70,000.00	(33,347.41)	21,636.00	(48,364.00)	-69.1%
TOTAL, REVENUES			70,000.00	70,000.00	(33,347.41)	21,636.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	34,700.00	34,700.00	3,222.99	34,700.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			34,700.00	34,700.00	3,222.99	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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES			34,700.00	34,700.00	3,222.99	34,700.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,051.84	22,079.26	21,365.20	22,064.54	(14.72)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	22,051.84	22,079.26	21,365.20	22,064.54	(14.72)	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	223.19	223.19	227.57	227.57	4.38	2%
c. Special Education-NPS/LCI	13.84	13.67	13.77	13.15	(0.52)	-4%
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%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	255.54	255.37	260.57	259.95	4.58	2%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,307.38	22,334.63	21,625.77	22,324.49	(10.14)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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	297,131,576.46
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,351,842.00
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	76,434.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	103,662.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,187,272.00
4. Other Transfers Out	All	9200	7200-7299	4,111,370.00
5. Interfund Transfers Out	All	9300	7600-7629	3,422,647.00
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)				9,901,385.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		1,158,388.00
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)				277,036,737.46

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		21,625.77
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,810.49
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	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)	277,036,737.46	12,810.49
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 9,551,396.43
- 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) 226,828,870.57

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) 4.21%

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)	9,189,522.43
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,868,988.00
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)	992,936.71
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)	14,051,447.14
9. Carry-Forward Adjustment (Part IV, Line F)	113,000.50
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,164,447.64

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	160,306,040.01
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	33,636,832.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	32,437,731.46
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,898,131.56
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	76,434.00
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)	1,820,083.00
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)	138,787.00
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)	156.00
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)	22,592,258.29
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)	7,788,089.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,832,345.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,687,336.00
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)	271,214,223.32

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

(Line A8 divided by Line B18) 5.18%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 5.22%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>14,051,447.14</u>
B. Carry-forward adjustment from prior year(s)	
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>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.36%) times Part III, Line B18); zero if negative	<u>113,000.50</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>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>113,000.50</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>113,000.50</u>

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,603,018.00	116,261.00	3.23%
01	3060	228,877.46	9,980.54	4.36%
01	3310	3,272,406.00	142,677.00	4.36%
01	3312	460,228.00	20,066.00	4.36%
01	3327	101,159.00	4,411.00	4.36%
01	3410	378,449.00	16,500.00	4.36%
01	3550	370,411.00	16,150.00	4.36%
01	4035	610,437.00	26,616.00	4.36%
01	4127	42,795.00	1,866.00	4.36%
01	4201	107,894.00	4,704.00	4.36%
01	4203	326,367.00	14,230.00	4.36%
01	5640	271,058.00	11,818.00	4.36%
01	5810	795,768.00	12,365.00	1.55%
01	6378	40,346.00	1,759.00	4.36%
01	6382	860,094.00	37,510.00	4.36%
01	6385	133,463.00	5,819.00	4.36%
01	6387	2,141,613.00	92,111.00	4.30%
01	6500	30,180,465.00	1,315,868.00	4.36%
01	6512	516,786.00	22,532.00	4.36%
01	6520	476,030.00	20,755.00	4.36%
01	7220	275,942.00	12,031.00	4.36%
01	7338	1,104,017.00	48,135.00	4.36%
01	8150	7,443,236.00	324,464.00	4.36%
01	9010	3,013,200.00	35,309.00	1.17%
11	6391	6,501,907.00	283,484.00	4.36%
61	5310	6,353,163.00	276,998.00	4.36%
61	5320	334,173.00	14,570.00	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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	238,437,423.00	0.16%	238,811,830.00	1.79%	243,087,306.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	8,823,823.00	-49.10%	4,490,931.00	2.00%	4,580,909.00
4. Other Local Revenues	8600-8799	4,008,386.00	-1.76%	3,937,802.00	0.00%	3,937,802.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	23,816.00	1337.65%	342,391.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(48,309,160.00)	9.59%	(52,943,667.00)	3.27%	(54,676,618.00)
6. Total (Sum lines A1 thru A5c)		202,960,472.00	-4.26%	194,320,712.00	1.52%	197,271,790.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				105,734,240.00		107,247,736.00
b. Step & Column Adjustment				1,592,147.00		1,429,173.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(78,651.00)		(13,204,885.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	105,734,240.00	1.43%	107,247,736.00	-10.98%	95,472,024.00
2. Classified Salaries						
a. Base Salaries				21,326,665.00		22,003,699.00
b. Step & Column Adjustment				430,955.00		377,914.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				246,079.00		(3,108,006.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,326,665.00	3.17%	22,003,699.00	-12.41%	19,273,607.00
3. Employee Benefits	3000-3999	53,970,119.00	-5.03%	51,255,481.00	4.20%	53,410,101.00
4. Books and Supplies	4000-4999	2,751,224.00	72.69%	4,751,224.00	-42.09%	2,751,224.00
5. Services and Other Operating Expenditures	5000-5999	20,605,418.00	-0.17%	20,570,109.00	-0.21%	20,526,832.00
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	(2,901,304.54)	12.28%	(3,257,537.00)	-3.47%	(3,144,341.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,422,647.00	-67.49%	1,112,831.00	0.00%	1,112,831.00
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)		210,797,661.46	-0.52%	209,701,677.00	-6.74%	195,561,808.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(7,837,189.46)		(15,380,965.00)		1,709,982.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		30,594,324.40		22,757,134.94		7,376,169.94
2. Ending Fund Balance (Sum lines C and D1)		22,757,134.94		7,376,169.94		9,086,151.94
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	22,570,697.94		7,189,732.94		8,899,714.94
f. Total Components of Ending Fund Balance		22,757,134.94		7,376,169.94		9,086,151.94
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	22,570,697.94		7,189,732.94		8,899,714.94
(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	8,913,946.18		8,881,839.00		8,539,449.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		31,484,644.12		16,071,571.94		17,439,163.94
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2019/20 Reduce 8.0 Certificated FTE due to projected declining enrollment (600,000) 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	11,339,664.00	2.89%	11,667,258.00	1.44%	11,835,569.00
3. Other State Revenues	8300-8599	19,196,910.00	-20.38%	15,284,859.00	2.78%	15,709,471.00
4. Other Local Revenues	8600-8799	6,961,586.00	-22.35%	5,405,842.00	0.00%	5,405,842.00
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	48,309,160.00	9.59%	52,943,667.00	3.27%	54,676,618.00
6. Total (Sum lines A1 thru A5c)		85,807,320.00	-0.59%	85,301,626.00	2.73%	87,627,500.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,343,533.00		18,849,923.00
b. Step & Column Adjustment				285,412.00		282,749.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(779,022.00)		(2,497.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,343,533.00	-2.55%	18,849,923.00	1.49%	19,130,175.00
2. Classified Salaries						
a. Base Salaries				10,297,535.00		10,578,608.00
b. Step & Column Adjustment				203,932.00		211,570.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				77,141.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,297,535.00	2.73%	10,578,608.00	2.00%	10,790,178.00
3. Employee Benefits	3000-3999	25,708,175.00	6.87%	27,473,523.00	5.62%	29,016,185.00
4. Books and Supplies	4000-4999	6,425,762.46	-28.85%	4,571,761.00	-1.33%	4,510,752.00
5. Services and Other Operating Expenditures	5000-5999	14,099,843.00	-0.32%	14,055,412.00	-2.20%	13,746,831.00
6. Capital Outlay	6000-6999	274,018.00	-9.17%	248,898.00	0.00%	248,898.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,871,111.00	-1.10%	7,784,492.00	12.76%	8,777,519.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,313,937.54	20.88%	2,797,022.00	2.46%	2,865,950.00
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)		86,333,915.00	0.03%	86,359,639.00	3.16%	89,086,488.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(526,595.00)		(1,058,013.00)		(1,458,988.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,535,195.17		4,008,600.17		2,950,587.17
2. Ending Fund Balance (Sum lines C and D1)		4,008,600.17		2,950,587.17		1,491,599.17
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,008,600.66		2,950,587.17		1,491,599.17
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	(0.49)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,008,600.17		2,950,587.17		1,491,599.17

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(25,704.00)	0.00	(587,367.00)				
Other Sources/Uses Detail					0.00	3,422,647.00		
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	(27,195.00)	295,799.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	22,606.00	0.00	0.00	0.00				
Other Sources/Uses Detail					1,673,894.00	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					490,366.00	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	(39,707.00)	291,568.00	0.00				
Other Sources/Uses Detail					1,158,388.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	92,606.00	(92,606.00)	587,367.00	(587,367.00)	3,422,648.00	3,422,647.00		

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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form Al. Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)	District Regular	22,079.26		
	Charter School	0.00		
	Total ADA	22,079.26	22,064.54	-0.1%
1st Subsequent Year (2019-20)	District Regular	21,438.07		
	Charter School			
	Total ADA	21,438.07	21,373.79	-0.3%
2nd Subsequent Year (2020-21)	District Regular	21,201.09		
	Charter School			
	Total ADA	21,201.09	21,200.37	0.0%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	22,615	22,606		
Charter School				
Total Enrollment	22,615	22,606	0.0%	Met
1st Subsequent Year (2019-20)				
District Regular	22,365	22,365		
Charter School				
Total Enrollment	22,365	22,365	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	22,075	22,075		
Charter School				
Total Enrollment	22,075	22,075	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	22,072	23,237	
Charter School			
Total ADA/Enrollment	22,072	23,237	95.0%
Second Prior Year (2016-17)			
District Regular	22,055	23,287	
Charter School			
Total ADA/Enrollment	22,055	23,287	94.7%
First Prior Year (2017-18)			
District Regular	22,081	23,336	
Charter School	0		
Total ADA/Enrollment	22,081	23,336	94.6%
		Historical Average Ratio:	94.8%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		95.3%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	21,365	22,606		
Charter School	0			
Total ADA/Enrollment	21,365	22,606	94.5%	Met
1st Subsequent Year (2019-20)				
District Regular	21,198	22,365		
Charter School				
Total ADA/Enrollment	21,198	22,365	94.8%	Met
2nd Subsequent Year (2020-21)				
District Regular	20,923	22,075		
Charter School				
Total ADA/Enrollment	20,923	22,075	94.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2018-19)	259,893,272.00		
1st Subsequent Year (2019-20)	261,626,907.00	262,078,966.00	0.2%	Met
2nd Subsequent Year (2020-21)	265,375,389.00	266,507,628.00	0.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	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%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.1% to 92.1%	86.1% to 92.1%	86.1% to 92.1%

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)	181,031,024.00	207,375,014.46	87.3%	Met
1st Subsequent Year (2019-20)	180,506,916.00	208,588,846.00	86.5%	Met
2nd Subsequent Year (2020-21)	168,155,732.00	194,448,977.00	86.5%	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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	10,973,090.00	11,339,664.00	3.3%	No
1st Subsequent Year (2019-20)	11,473,372.00	11,667,258.00	1.7%	No
2nd Subsequent Year (2020-21)	11,576,874.00	11,835,569.00	2.2%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	27,251,779.00	28,020,733.00	2.8%	No
1st Subsequent Year (2019-20)	19,018,001.00	19,775,790.00	4.0%	No
2nd Subsequent Year (2020-21)	19,530,073.00	20,290,380.00	3.9%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	11,010,280.00	10,969,972.00	-0.4%	No
1st Subsequent Year (2019-20)	9,653,475.00	9,343,644.00	-3.2%	No
2nd Subsequent Year (2020-21)	9,653,475.00	9,343,644.00	-3.2%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	8,314,975.00	9,176,986.46	10.4%	Yes
1st Subsequent Year (2019-20)	9,074,433.00	9,322,985.00	2.7%	No
2nd Subsequent Year (2020-21)	7,074,433.00	7,261,976.00	2.7%	No

Explanation:
(required if Yes)

Re-projected College Readiness grant by 700,005 and Title I by 193,006 for expenditures in books and supplies.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	34,636,399.00	34,705,261.00	0.2%	No
1st Subsequent Year (2019-20)	33,338,547.00	34,625,521.00	3.9%	No
2nd Subsequent Year (2020-21)	34,778,462.00	34,273,663.00	-1.5%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	49,235,149.00	50,330,369.00	2.2%	Met
1st Subsequent Year (2019-20)	40,144,848.00	40,786,692.00	1.6%	Met
2nd Subsequent Year (2020-21)	40,760,422.00	41,469,593.00	1.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	42,951,374.00	43,882,247.46	2.2%	Met
1st Subsequent Year (2019-20)	42,412,980.00	43,948,506.00	3.6%	Met
2nd Subsequent Year (2020-21)	41,852,895.00	41,535,639.00	-0.8%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

- 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 First Interim data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,937,104.00	7,600,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.6%	5.4%	6.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.5%	1.8%	2.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2018-19)	(7,837,189.46)	210,797,661.46	3.7%	Not Met
1st Subsequent Year (2019-20)	(15,380,965.00)	209,701,677.00	7.3%	Not Met
2nd Subsequent Year (2020-21)	1,709,982.00	195,561,808.00	N/A	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)	26,765,735.11	Met
1st Subsequent Year (2019-20)	10,326,757.11	Met
2nd Subsequent Year (2020-21)	10,577,751.11	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)	43,659,802.09	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$67,000 (greater of)	0	to	300
4% or \$67,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	21,365	21,198	20,923
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	297,131,576.46	296,061,316.00	284,648,296.00
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)	297,131,576.46	296,061,316.00	284,648,296.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,913,947.29	8,881,839.48	8,539,448.88
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,913,947.29	8,881,839.48	8,539,448.88

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)	22,570,697.94	7,189,732.94	8,899,714.94
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)	(0.49)	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)	8,913,946.18	8,881,839.00	8,539,449.00
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)	31,484,643.63	16,071,571.94	17,439,163.94
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.60%	5.43%	6.13%
District's Reserve Standard (Section 10B, Line 7):	8,913,947.29	8,881,839.48	8,539,448.88
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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:

Fund 11 has borrowed \$800,000 from the General Fund.

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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(48,049,871.00)	(48,309,160.00)	0.5%	259,289.00	Met
1st Subsequent Year (2019-20)	(52,420,277.00)	(52,673,720.00)	0.5%	253,443.00	Met
2nd Subsequent Year (2020-21)	(53,773,686.00)	(54,226,194.00)	0.8%	452,508.00	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	91,063.00	23,816.00	-73.8%	(67,247.00)	Not Met
2nd Subsequent Year (2020-21)	269,082.00	342,391.00	27.2%	73,309.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	3,100,840.00	3,422,647.00	10.4%	321,807.00	Not Met
1st Subsequent Year (2019-20)	1,049,486.00	1,112,831.00	6.0%	63,345.00	Not Met
2nd Subsequent Year (2020-21)	1,049,486.00	1,112,831.00	6.0%	63,345.00	Not Met

1d. **Capital Project Cost Overruns**
Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections 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. The transfers are one-time in nature to adjust 3% required reserve for economic uncertainties.

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections 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 Child Nutrition Fund 61 \$1,158,388, Transfer to Child Development \$1,673,893, Transfer to Gen Reserve Fund \$490,366, Transfer to Properties/Liability Fund 67 \$100,000. 2019/20 and 2020/21 Transfer to Child Nutrition Fund 61 \$1,012,831 and, Transfer to Properties/Liability Fund F67 \$100,000. Transfer to Child Dev has been eliminated. The General Reserve Fund was a one-time transfer.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. Total OPEB liability	61,152,370.00	61,152,370.00
b. OPEB plan(s) fiduciary net position (if applicable)	22,912,696.00	22,912,696.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	38,239,674.00	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.	Jun 30, 2017	Jun 30, 2017

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	3,194,000.00	3,194,000.00
1st Subsequent Year (2019-20)	3,389,000.00	3,389,000.00
2nd Subsequent Year (2020-21)	3,591,000.00	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)	2,713,272.00	2,713,272.00
1st Subsequent Year (2019-20)	2,658,994.00	2,658,994.00
2nd Subsequent Year (2020-21)	2,690,328.00	2,690,328.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	277	277
1st Subsequent Year (2019-20)	287	287
2nd Subsequent Year (2020-21)	297	297

4. Comments:

Actuarial report is based on new Governmental 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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

Yes

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

Yes

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

Yes

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	278,773.00	209,393.00
b.	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)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Current Year (2018-19)	11,560,000.00	11,068,000.00
a. 1st Subsequent Year (2019-20)	12,254,000.00	11,732,000.00
a. 2nd Subsequent Year (2020-21)	12,989,000.00	12,436,000.00

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

b. Current Year (2018-19)	11,560,000.00	11,560,000.00
b. 1st Subsequent Year (2019-20)	12,254,000.00	12,254,000.00
b. 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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
 Were all certificated labor negotiations settled as of first interim projections?
 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	1,187.8	1,179.8	1,019.0

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

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
 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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

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 1,330,991

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

7. Amount included for any tentative salary schedule increases

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

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

	Yes	Yes	Yes
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	23,609,188	24,683,355	22,946,508
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	3.5%	6.0%	6.0%

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

	Yes	Yes	Yes
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	2,058,522	2,140,555	1,968,097
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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	546.6	546.6	486.6

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

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

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

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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
11,010,579	11,671,214	11,111,487
100.0%	100.0%	100.0%
3.5%	6.0%	6.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
722,067	760,736	721,034
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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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 first interim projections?
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 First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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Second Interim
2018-19 Actuals to Date
Technical Review Checks

East Side Union High

Santa Clara County

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- 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.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
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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Second Interim
2018-19 Projected Totals
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:

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IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
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

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

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

INTRAED-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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Second Interim
2018-19 Board Approved Operating Budget
Technical Review Checks

East Side Union High

Santa Clara County

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CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
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CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
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

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

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 - (W) - 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.

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Second Interim
2018-19 Original Budget
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.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
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) - 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.