

**Petaluma
City Schools**



**Second
Interim
2018-2019**

Petaluma City Schools
2nd Interim Narrative and Budget Assumptions
2018-19 Fiscal Year

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local school district.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a school district budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But, while there is a base cost of service, school districts operate on such a narrow margin of income that even a small swing in revenues or unanticipated costs can have a major impact on a district's ending balance and on the decisions that a district makes.

The State and the District are in the sixth year of implementation of the Local Control Accountability Plan (LCAP). The LCAP is a three-year plan with essentially 5 sections; the first of which is the *Plan Summary* that describes highlights and performance gaps as well as a budget summary; the second is the *Annual Update and Analysis*, which describes the activities, services and costs for the current year; the third is *Stakeholder Engagement* which describes the involvement process and the impact on the LCAP; the fourth is the *Goals, Actions, and Services* for the upcoming three years; and the fifth is the **Demonstration of Increased or Improved Services for Unduplicated Pupils**, which calculates the proportionality both in terms of dollars and percentage.

It is important to remember that this plan must be affordable and developed in compliance with the State regulations, which require the use of the template. In the *Goals, Actions, and Services* Section of the LCAP, all of the year one actions that are defined and that have a cost or specific expenditure associated with them, must be included in the District's budget and the Multi-year projections must include any significant changes in years two and three.

It also includes information on proportionality, in which the District must demonstrate that the funds included in the LCFF specifically generated by the Supplemental and Concentration grants are proportionate to the level of increased or improved services for EL/Low Income & Foster Youth students. The funds generated by the supplemental grants, estimated at 1st Interim **\$1,300,229** for the Petaluma City (Elementary) School District and **\$3,082,286** for the Petaluma Joint Union High School District (including all internal charters), cannot be used for base services including increases in salary and benefits. They must be used to increase or improve services for our target population of students whose ADA provides these supplemental funds through the LCFF.

In January, the Governor released his "Budget Proposal" for 2019-20. Although he has a COLA of 3.46%, he did not include any new one-time funds in his budget proposal. This is a significant shift from the past 5 years of one-time funds under Governor Brown. Fortunately, he does include funding to reduce the STRS increases from 18.13% to 17.1% for 2019-20, and while this is welcome

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news, it is only a small portion of the increases that Districts have needed to cover over the past several years from the historical rate of 8.25%. In addition, the Public Employer's Retirement System rate, currently 18.062% (historically 13.02% under the former Revenue Limit) is also expected to increase up to over 24% over the next several years. The Governor did not include any fiscal relief to Districts for the PERS rate increases.

Although the continued State revenue under the LCFF is welcome news, and the State's economy has continued to remain strong, the significant STRS and PERS increases continue to be a serious concern. In addition, the level of funds necessary to purchase the new adopted materials for curriculum are significant and the Prop 20 lottery funds are far from adequate to support this cost over the next several years. To protect the District's fiscal solvency, staff recommends continuing to maintain the District one-time contingency fund at a reduced amount of \$700,000 (\$500K included for Textbook adoptions in the 2018-19 Budget), which helps to ensure the District can meet its obligation under the Willimas Act to provide all students with appropriate instructional materials that are aligned with Common Core State Standards (CCSS).

These actions will enable the school district to accommodate further fluctuations in revenue or unanticipated increases in expenditures such as ones that could be associated with the changes in the CalSTRS and CalPERS Retirement System and/or special education.

This year, the District has experienced a slight increase in enrollment from 7,434 (November 2017) to 7484 as of CBEDS (Oct. 2018). This is good news as although a District that experiences declining enrollment can use prior year ADA for revenue calculations, declining enrollment creates unique fiscal challenges as the level of expenditures (fixed costs such as P&L insurance, utilities, etc.) cannot be reduced at the same rate as the level of revenues. In addition, fluctuations or declines in enrollment for the charter schools are not protected by the prior year ADA funding rules from the State. For the upcoming Fiscal Year, the District is projecting flat enrollment, however, with over 1000 new housing units being constructed in town, this increase in enrollment may become a trend.

One of the ever increasing challenges that the District is working on is the development of both a short-term and long-term computer replacement plan. In 2015, the District leveraged one-time bond proceeds to purchase new teacher laptop computers as well as one-to-one devices for our 7500 students (K-12). Although this was an appropriate use of bond funds, of which a portion can be used to support technology, it has raised challenges related to sustainability and how to fund ongoing replacement and/or a "refresh" of the technology as the devices continue to age. To address this issue, the District has convened a *Learning and Innovation Committee* comprised of Information Technology staff, teachers, librarians, and administrators to analyze the outcomes achieved by the implementation of the current model of one-to-one devices and ultimately to develop a plan to recommend for next steps for student and teacher technology. Although there are some funds still available from the bond proceeds for additional purchases of student devices, they are limited and the District will need to begin to develop a plan to fund teacher computer replacement from the General Fund in the short-term and student technology in the long-term or identify other funding sources to support it.

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The 2nd Interim Report is the second of two interim reports the District is required to prepare and is intended to present information on the financial position of the District as of January 31, 2019. Therefore, the information and details included in the current Budget Revision #2 and the 2nd Interim Report are based on information included in the State budget, as well as any other information from Federal, State and local agencies.

For the 2nd Interim Report and Budget Revision #2, the following are the major assumptions used to support the numbers for both revenues and expenses:

2018-19 Budget Assumptions (Budget Revision #2)

Local Control Funding Formula:

- **Average Daily Attendance (ADA):** Estimated P-2 ADA @ 6,270.64
 - Total ADA 7227.71 (Increase of 15.76) Estimated Charter ADA @ 941.31
 - Current enrollment at 7,486 (Mo 6)
- Estimated Percentage of Unduplicated Pupil Count **43.01% Elementary and 35.89% Secondary**
- LCFF - GAP funding at 100%
- Statutory Cost of Living Adjustment (COLA) ~ **2.71% (3.7% on LCFF)**
- Education Protection Act Funds \$6,518,360. This is offset by State-aid and does not provide any additional revenue for the District(s)
- The budgets for In-Lieu Tax Transfers based on LCFF calculations for internal charter school transfer and for Live Oak Charter School
- The budget was revised for current tax projections from County of Sonoma & SCOE

LEA/Funds included in the General Fund

- 01 PCS Elementary and Secondary District
- 02 6th Grade Academy Charter
- 03 Mary Collins at Cherry Valley Charter
- 04 Penngrove Elementary School
- 05 Gateway to College Charter
- 06 South County Consortium
- 07 Petaluma Accelerated Charter

Other Revenues:

- Lottery Funding (using Lottery ADA) was increased based on the following:
 - Unrestricted (Non-Prop 20) **\$151** per annual ADA
 - Restricted (Prop 20) **\$53** per annual ADA
- Revenues for Mandated Cost Reimbursements Block Grant included \$328,626
- **One-time** State Funding \$1,297,000 (\$184 per ADA)
- Federal Revenues
 - SOCC MAA funds \$13,098 (unrestricted)
 - Prior Year Carryover/Deferred Revenue \$248,273 (Title I, II, III)
 - Reduction in estimates for Board And Care Reimbursements (\$602,391)

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- Other State revenue based on current estimates
- Other State revenue was adjusted based on current estimates
 - Kids Code After-Care (ASES) \$20,000
 - Add Classified Professional Development \$39,686
 - Low Performing Students \$341,852
 - Prior Year State revenue adjustments \$55,000 (Lottery)
 - Prior Year CTE (408,000) (included in BR#1)
- Other Local Revenues were modified as follows:
 - Decreases in Excess Cost Billback to Feeder Districts:
 - Special Education Transportation <\$98,914>
 - Increases in SOCC Billback \$252,255
 - Increased for local site donations/PTA/Athletics/Athletic Transportation
 - Unrestricted \$120,497 and Restricted \$318,734
 - No change to Federal and Local revenues per SELPA Fiscal Estimates
- The contribution to Restricted Programs:
 - Special Education was decreased based on current estimates for SOCC (see Increases in Feeder District Billback of \$252,000), NPS/NPA, estimated costs of SCOE billback for students served in SCOE Programs.
 - Maintain contribution to Routine Restricted Maintenance to 3% required by State

Expenditures & Restricted Programs:

- During the past few months, the budget for salaries and benefits have been revised to reflect staffing changes and Step & Column movement for both Certificated, Classified, and Management. In addition, it includes changes requested by the school sites and departments for carryover balances. The modifications include budgeting certificated and classified hourly amounts for extra duty, overtime, and/or certificated stipends for additional work such as curriculum committees.
 - PFT Settlement Agreement:
 - 2.75% ongoing increase to certificated salary schedules
 - .75% one-time bonus
 - Certificated Administrative Substitute costs for Leaves of Absence
 - Additional custodial support for Pool (.50 FTE) and Floater/Sub position (.50 FTE)
- The budget for Materials & Supplies and Other Operating Expenditures have been reviewed and updated for current information, as well as site requests for budget transfers. Initially, the 2017-18 carryover is posted to a 4330 object, and then the site/departments request transfers to more appropriate expenditure accounts based on the needs of the site and/or school site plans. Many of these adjustments include the addition of temporary staff to support the programs using carryover dollars and will continue throughout the year.
 - Parcel Tax carryover
 - Federal Grants
 - Prop 20 Lottery
 - Restricted budget increases in textbooks
 - Restricted budget increases in I-pad replacement and pilot program
 - Copier Replacement (non-capital)

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- In the area of Other Operating Expenditures, the most significant adjustments are related to reductions in Board and Care/Mental Health contract (Restricted), increases in Other Contract Services due to local site donations related to outdoor education and field trips, contracts for Tech Support and Mentor Me, changes in contracts related to special education, specifically, in the areas of NPS and NPA, as well as contract services related to Routine Restricted Maintenance (tree removal, fire alarm repairs, building repairs, vehicle repairs, etc.). In addition, there are very minor adjustments updated for current information, as well as site requests for budget transfers.
- Capital Outlay budgets - minimal changes
- In the area of Indirect/Direct Costs, the budgets for Indirect on prior year carryover were increased. (6.29%)

Reserves & Ending Fund Balance:

- Reserve for Economic Uncertainty
 - Currently, the PCS maintains the State required minimum reserve of 3%
- Board Designated
 - In addition to the 3% REU, the District has set aside an additional 2% reserve in order to be better prepared to respond to the potentially significant fluctuations in funding and/or expenditures
 - The District has set aside in a Board Designated/Assigned account for an amount equivalent to the amount of one-time Mandated Cost Program currently \$1.295 million less the one-time PFT bonus as a one-time pension contingency (\$1,030,000)
 - In addition, \$700,000 has been set aside in a Board Designated/Assigned account to enable the District to continue to fund the costs associated with the implementation of CCSS and specifically for curriculum adoptions
 - South County Consortium ending fund balance of \$810,152

All Other Funds:

- Estimated to have a positive ending fund balance
- Revenue projections for both the Cafeteria Fund and the Capital Facilities Fund will be further evaluated and adjusted at 2nd Interim
 - Current contribution of \$97,597 (no change)

Multi-year Projections:

Revenues:

- Estimated flat enrollment and ADA District-wide
- Local Control Funding Formula
 - Assume COLA(s) based on SSC Dartboard
 - Assume same level of % FRM/EL unduplicated counts
- Federal and State Categorical programs
 - Assume no change at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly.

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Multi-year Projections continued:

- ❑ Assume increases in Interest Earnings (\$25,000) in 2019-20 & 2020-21
- ❑ Assume no changes in lease fees (2019-20 & 2020-21)
- ❑ Assume ongoing revenues for Mandated Block Grant at same level with growth (2019-20 & 2020-21)
- ❑ Assume reduction of one-time Mandated Funds \$1,297,000 (2019-20) Add 2% COLA
- ❑ Assume no change in rates for Lottery Funds (Non-Prop 20 & Prop 20) (2019-20 & 2020-21)
- ❑ Assume increase in contribution to Special Education of approximately \$300,000 (2019-20 & 2020-21)
- ❑ Assume ongoing 3% contribution to RRM in 2019-20 & 2020-21
- ❑ Assume ongoing Parcel Tax Revenues (2019-20 & 2020-21)
- ❑ Assume 2% increase in Special Education revenues
- ❑ Other Local Revenues (not including Parcel Tax)
 - Assume no change in local revenues - unrestricted
 - Assume no change in restricted local grants at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly

Expenditures:

- ❑ Assume step & column for both Certificated and Classified personnel at approximately 1% (2019-20 & 2020-21)
- ❑ Assume no change in rates for driven costs at this time except STRS/PERS
 - Assume increases of \$600,000 for STRS and \$200,000 for PERS in 2019-20.
 - Assume increases of \$300,000 for STRS and \$200,000 for PERS in 2020-21.
- ❑ Assume no changes in staffing due to flat enrollment
- ❑ Assume no change in employee benefits due to step & column and fluctuations in H&W benefits
- ❑ Assume significant decrease in one-time Materials & Supplies expenditures supported by site carryover, Federal & State deferred revenue and Parcel Tax budgets (\$3.1 million)
 - One-time costs for site carryover of local grants and donations (\$300,000) unrestricted (2019-20 only)
 - One-time State & Federal for prior year carryover for numerous categorical programs including parcel tax \$4.3 million - restricted (2019-20 only)
 - Assume increase in ongoing materials & supplies at approximately 2% CPI/growth (2019-20 & 2020-21)
- ❑ Reduce services & other operating expenditures supported by carryover, Federal & State deferred revenue and Parcel Tax budgets (\$1.6 million)
 - One-Time election costs \$100,000 - unrestricted
 - One-time State & Federal for prior year carryover for numerous categorical programs including parcel tax \$1.6 M - restricted
 - Add \$100,000 in Special Ed contract increases
 - Assume increases of 2.% CPI (2019-20 & 2020-21)
- ❑ Assume ongoing capital outlay expense
 - Copier replacement costs \$75,000 per year respectively (Unrestricted)
 - Other Capital (Restricted) \$50,000 per year

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Multi-year Projections continued:

- Reduce Indirect costs due to reduction of carryover 17-18 funds budgeted in 2018-19 (2019-20 only)
- Assume no change in indirect cost rate (2019-20 & 2020-21)
- Assume ongoing fee-for-service costs from SCOE (2019-20 & 2020-21)

Ending Fund Balance & Reserves:

- Assume no change in Revolving Fund account (2019-20 & 2020-21)
- Assume ongoing 3% reserve for economic uncertainty (2019-20 & 2020-21)
- Board Assigned:
 - Maintain additional 2% reserve
 - Maintain one-time Pension Contingency \$1,030,000 million
 - Maintain \$700,000 set aside in a Board Designated/Assigned account to enable the District to continue to fund the costs associated with the implementation of CCSS and specifically for curriculum adoptions
 - Maintain South County Consortium ending fund balance of \$810,152
- Assume continued positive ending fund balance in General Fund

**SSC School District and Charter School Financial Projection Dashboard
2019-20 Governor's Proposed State Budget**

This version of SSC's Financial Projection Dashboard is based on the 2019-20 Governor's State Budget proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
COLA at 3.46%	\$258	\$262	\$270	\$313
2019-20 Base Grants	\$7,717	\$7,833	\$8,066	\$9,347
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$803	–	–	\$243
2019-20 Adjusted Base Grants	\$8,520	\$7,833	\$8,066	\$9,590
Supplemental Grants (% Adj. Base)				
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DASHBOARD FACTORS					
Factors	2018-19	2019-20	2020-21	2021-22	2022-23
Department of Finance Gap Funding Percentage	100.00%	–	–	–	–
COLA ^{1,2}	3.70%	3.46%	2.86%	2.92%	2.90%

PLANNING FACTORS						
Factors		2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA ³		2.71%	3.46%	2.86%	2.92%	2.90%
California CPI		3.58%	3.18%	3.05%	2.92%	3.15%
California Lottery	Unrestricted per ADA	\$151	\$151	\$151	\$151	\$151
	Restricted per ADA	\$53	\$53	\$53	\$53	\$53
Mandate Block Grant (District)	Grades K-8 per ADA	\$31.16	\$32.24	\$33.16	\$34.13	\$35.12
	Grades 9-12 per ADA	\$59.83	\$61.90	\$63.67	\$65.53	\$67.43
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$16.33	\$16.90	\$17.38	\$17.89	\$18.41
	Grades 9-12 per ADA	\$45.23	\$46.79	\$48.13	\$49.54	\$50.98
One-Time Discretionary Funds per ADA		\$184	–	–	–	–
Interest Rate for Ten-Year Treasuries		2.87%	3.19%	3.19%	3.20%	3.30%
CalPERS Employer Rate ⁴		18.062%	20.70%	23.40%	24.50%	25.00%
CalSTRS Employer Rate ⁵		16.28%	17.10%	18.10%	18.10%	17.60%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$67,000	0 to 300
The greater of 4% or \$67,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Target for LCFF was achieved in the 2018-19 fiscal year, therefore, any growth in LCFF revenues in future years will be attributable to the application of the COLA to the base grant.

²2018-19 rate includes statutory COLA of 2.71% plus an augmentation of 0.99% represented by an additional \$670 million for school districts and charter schools. County offices of education receive only the statutory COLA.

³Applies to Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education and Mandate Block Grant.

⁴Rate is final for 2018-19 fiscal year.

⁵Rates for 2019-20 and beyond are subsidized in Governor Newsom's Budget Proposal.

families to access full-day wraparound services under the State Preschool Program by eliminating the requirement to demonstrate that the need for care stems from employment or postsecondary enrollment.

- **Full-Day Kindergarten:** To incentivize the provision of full-day kindergarten throughout the state, the Governor's State Budget invests \$750 million in one-time (non-Proposition 98) funding to build new kindergarten facilities, which LEAs have identified as the biggest barrier to providing full-day programs. This investment builds upon the 2018-19 State Budget's \$100 million investment for the same purpose and administered by the Office of Public School Construction (OPSC).

- **Birth to Three:** The Governor proposes to spend over \$200 million (non-Proposition 98) in state and federal funds on home visiting programs and child developmental and health screenings as a way to bridge the child readiness gap and ensure positive health and life outcomes for all children.

- **Child Care:** The State Budget proposes one-time funding (non-Proposition 98) of \$490 million for child care facilities (\$245 million) and the professional development of child care workers (\$245 million, non-Proposition 98) to improve the overall quality of child care.

As part of long-term visioning, the Governor proposes to invest \$10 million to develop a child care and universal preschool roadmap for California. The roadmap will address systems capacity issues, workforce development needs, and identify funding options. Additionally, the roadmap may contemplate changes to Transitional Kindergarten (TK) due to its intersection with universal preschool. This work will augment California's federal preschool development grant for which the California Department of Education is conducting a state needs analysis.

School Facilities

The State Budget proposal includes the sale of an additional \$1.5 billion in Proposition 51 bonds in 2019-20 to support the State Facility Program, including New Construction, Modernization, Career Technical Education, and the Charter School Facilities programs.

Discretionary Funds

Breaking with his predecessor, Governor Newsom's 2019-20 State Budget does not propose any one-time Proposition 98 discretionary funding for school districts, charter schools, or county offices of education (COEs).

Longitudinal Data System

Governor Newsom is proposing \$10 million one-time non-Proposition 98 to plan for and develop a longitudinal data system that would connect student data from early education providers, K-12 schools, higher education institutions, employers, other workforce entities, and health and human services agencies. The funding would be used for initial planning purposes and the initial stages of implementation, once an implementation plan is adopted by the Administration and the Legislature.

Systems of Support

With the latest release of the California School Dashboard in December 2018, 374 school districts have been identified for differentiated assistance. The proposed 2019-20 State Budget provides \$20.2 million in additional funding for COEs to work with these identified districts as required by statute. These funds will be distributed consistent with the formula adopted in the 2018-19 State Budget.

Federal Programs

The 2019 federal budget includes minimal increases for federally funded programs. In October 2018, President Donald Trump signed the fiscal year 2019 spending bill that increased education funding nationally by \$581 million to an all-time high of \$71.5 billion. Title I and Special Education each received a \$100 million increase while Head Start was increased by \$240 million. Generally, California receives one-tenth of these national figures making the increases insignificant for a state with six million students.

Dashboard Factors

The SSC Financial Projection Dashboard factors presented below are developed by SSC with input from independent state agencies and private economic consulting firms based on the latest information available. These factors are provided to assist school agencies in preparing their upcoming budgets and multiyear projections.

Factor	2018-19	2019-20	2020-21	2021-22
LCFF Gap Closure	100%	—	—	—
Statutory COLA	2.71%	3.46%	2.86%	2.92%
Ten-Year Treasuries	2.87%	3.19%	3.19%	3.20%
California Consumer Price Index	3.58%	3.18%	3.05%	2.97%
Lottery	Base	\$151	\$151	\$151
	Prop. 20	\$53	\$53	\$53

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POCKET BUDGET 2019-20

A Summary Analysis of the Governor's Proposed 2019-20 State Budget for California's Schools

Prepared by:



January 2019

Public Education's Place of Reference
for Making Educational Decisions

The 2019-20 State Budget Proposal

On Thursday, January 10, 2019, Governor Gavin Newsom unveiled his first proposed State Budget for the upcoming 2019-20 fiscal year. Governor Newsom enjoys a much more positive financial and economic environment at the release of his first State Budget than his predecessor. Governor Newsom inherits a state that is enjoying a strong economy and an historic budget surplus due primarily to the prudent policies of former Governor Jerry Brown. During Brown's tenure as Governor, public education experienced a massive philosophical and practical shift that has involved significant infusions of revenue over a relatively short period of time, but with equally significant cost pressures. The question on everyone's mind has been: what will our new Governor do with his good fortune?

In Governor Newsom's first State Budget proposal, we see a continued commitment to the Local Control Funding Formula (LCFF) by providing the statutory cost-of-living adjustment (COLA), but nothing more like we saw during the gap closure years and this year's augmented COLA. The additional ongoing Proposition 98 dollars above that required amount are proposed to address specified purposes, and not at the complete discretion of the local educational agencies (LEAs).

Proposition 98

Proposition 98 minimum guarantee has declined from the enacted 2018-19 State Budget for both 2017-18 and 2018-19 due to lower-than-anticipated average daily attendance (ADA) and a year-over-year decline in General Fund revenue growth from 2017-18 to 2018-19.

For 2019-20, the State Budget proposes a Proposition 98 guarantee of \$80.7 billion, an increase of \$2.8 billion year over year. The guarantee is projected to be based on

Test 1—funding based on education's proportion of the General Fund in 1986-87.

Cost-of-Living Adjustments and ADA

The estimated statutory COLA for K-12 education programs in 2019-20 is 3.46% and is applied to the LCFF base grant targets, as well as other education programs that are funded outside of the LCFF. Those programs include Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers, the American Indian Early Childhood Education program, and the Mandate Block Grant, all of which are proposed to receive the statutory COLA.

Statewide, ADA is expected to continue declining—from \$5,935 million in 2018-19 to \$5,928 million in 2019-20.

Local Control Funding Formula

The Governor's 2019-20 State Budget proposal includes an increase of \$2 billion in Proposition 98 for the LCFF reflecting the 3.46% COLA. This brings LCFF funding to \$63 billion.

LCFF Target Base Grant for School Districts and Charter Schools

The target base grants by grade span for 2019-20 are increased over 2018-19 by 3.46% to reflect the estimated statutory COLA:

Grade Span	2018-19 Target Base Grant per ADA	3.46% COLA	2019-20 Target Base Grant per ADA
TK-3	\$7,459	\$258	\$7,717
4-6	\$7,571	\$1262	\$7,833
7-8	\$7,796	\$170	\$8,066
9-12	\$9,034	\$313	\$9,347

Special Education

Acknowledging the rising cost of Special Education services, Governor Newsom proposes \$576 million (of which \$186 million is one-time) to support expanded Special Education services and school readiness supports at LEAs with high percentages of both students with disabilities and unduplicated students. Eligible LEAs may use these grants to fund supplemental services not currently included in an individualized education program for a student with disabilities and for preventative services that may reduce the need for additional services in future years.

Noting that school districts were most likely to be identified as needing support because of poor performance on student outcome indicators for students with disabilities, this funding can also be used to adopt strategies to improve Special Education student outcomes identified through the statewide system of support and/or other activities to build upon or expand local multi-tiered systems of support efforts.

CalSTRS Payments

Governor Newsom's proposed State Budget recognizes the growing burden of pension rate increases that LEAs face. A total of \$3 billion in one-time non-Proposition 98 funds will be used to buy down California State Teachers' Retirement System (CalSTRS) employer contribution rates in 2019-20 and beyond and to reduce employers' long-term unfunded liability. Based on current assumptions, a \$700 million investment would be used to decrease the statutory CalSTRS employer contributions in 2019-20 of 18.13% to 17.1% and in 2020-21 from 19.1% to 18.1%. The remaining \$2.3 billion would be applied toward employers' long-term unfunded liability (which is expected to translate to an estimated reduction in the employer contribution rate beyond 2020-21 of approximately half a percentage point).

The proposed State Budget also includes additional payments to address the state's share of the CalSTRS liability. In addition to the statutorily required \$3.3 billion state CalSTRS contribution, \$1.1 billion will go toward the state share of the CalSTRS Defined Benefit Program. This is expected to be the first installment of an estimated \$2.9 billion to be paid to CalSTRS through 2022-23 for the state's portion of the unfunded liability.

Finally, Governor Newsom proposes an infusion of \$3 billion into the California Public Employees' Retirement System (CalPERS) as a supplemental pension payment in 2018-19, which follows on a \$6 billion supplemental payment made to the system in 2017-18.

Early Childhood Education: Child Care, Preschool, and Kindergarten

Governor Newsom's first State Budget includes significant new investments in children and young learners as a critical part of his "California for All" vision. Many of his proposals leverage one-time funding as a way to ensure that the state does not overcommit itself while building the essential components of the early care and education (ECE) infrastructure. Governor Newsom's ECE budget includes the following key investments:

- **Universal Preschool:** The State Budget propose instituting universal preschool for all low-income four-year-olds over a three-year period, and includes a first-year investment of \$124.9 million in non-Proposition 98 funding for new full-day preschool slots for community based providers. The State Budget also proposes to shift \$297.1 million in non-LEA par -day slots from Proposition 98 to the non-Proposition 98 portion of the State Budget to enable community-based providers greater flexibility to draw down full-day, full-year funding for state preschool slots. Finally, the State Budget proposes to remove a barrier for

The Common Message

2018-19 Second Interim



BASC
Business and Administration
Steering Committee

Writers and Contributors

Topic			
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Reserves/ Reserve Cap	Dean West, Orange	Sheldon Smith, SLO	
Negotiations	Dean West, Orange	Sheldon Smith, SLO	
LCAP	Josh Schultz, Napa	Kate Lane, Marin	
CalSTRS Liabilities and Employer Contribution rates	Mary Downey, Sonoma	Misty Key, Ventura	
Early Childhood Education	Robbie Montalbano, El Dorado	Josh Schultz, Napa	
Special Education	Scott Anderson, San Joaquin	Lisa Anderson, Butte	
School Facility Bond Funds	Mary Hart, Santa Cruz	Barbara Henderson, Sutter	
Other – ESSA Support & Improvement Funding	Misty Key, Ventura	Lisa Rico, Tuolumne	
SMAA/RMTS/OIG	Randy Jones, Glenn		
Summary	Janet Riley, Merced		

Sources

Association of California School Administrators
Bob Blattner and Associates
Bob Canavan, Federal Management Strategies
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
Ball/Frost Group, LLC
K-12 High Speed Network
Michael Hulsizer, Chief Deputy Governmental Affairs, Kern County Superintendent of Schools
National Forest Counties and Schools Coalition
School Services of California
Schools for Sound Finance (SF2)
Small School Districts' Association
Statewide LEC Co-chairs
WestEd

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Gray shading indicates sections are to be customized by COEs before sending to school districts.

Background

Since May 2008, county office chief business officials have crafted common messages to give guidance to school districts on assumptions for budget and interim reports. The goal of the Business and Administration Steering Committee (BASC) is to provide county office chief business officials with a consistent message, based on assumptions used by the state Department of Finance (DOF), which can be used in providing guidance to school districts.

The BASC would like to thank the DOF, the State Board of Education (SBE), the California Department of Education (CDE) and the Fiscal Crisis and Management Assistance Team, as well as our colleagues in education listed in the sources section for providing BASC and our local educational agencies (LEAs) the most up-to-date information at the time of the Common Message writing.

Purpose: The BASC Common Message is intended as guidance and recommendations to county offices of education (COEs). Each COE will tailor the guidance to the unique circumstances of the LEAs located in their county. Even within a county, COE situational guidance may vary considerably based on the educational, fiscal and operational characteristics of a particular district. Districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in the county where the LEA is located.

Second Interim Budget Key Guidance

The January release of the Governor's 2019-20 State Budget Proposal provides funding for a cost of living adjustment (COLA) to address expenditure growth. It also addresses rising pension contributions, and greater access to school construction and modernization project funding. The proposals include:

- \$2 billion in Prop. 98 funding dedicated to the statutory COLA of 3.46%;
- \$3 billion non-Prop. 98 funds toward debt payments to the CalSTRS liability for school employers, and
- \$1.5 billion in state bonds to allow agencies greater access to funds for facilities projects.

These proposals provide more revenue and lessen the impact of expenditure increases for schools in their multiyear forecasts. Although no one-time discretionary funds are allocated this year, the pension relief proposal should be a welcome response to the concerns of the education community.

There are other proposals included in the Governor’s 2019-20 State Budget release, that are funded from non-Proposition 98 funds that will have an impact on the lives of students and their families. Later in the document, we will discuss these programs given the information available at this time.

Significant Changes Since First Interim

There are no changes in factors for the 2018-19 fiscal year. However, the proposed State Budget will affect multiyear projection factors. Projected COLAs for 2019-20 and 2020-21 have increased to 3.46% and 2.86%, respectively. These increase the cost to fund the 2019-20 Local Control Funding Formula (LCFF) COLA has increased to \$2.0 billion, up from the previous \$1.6 billion estimate.

A total of \$3 billion in one-time non-Proposition 98 funding is proposed to address increasing CalSTRS costs. A \$700 million one-time allocation to reduce the CalSTRS liability for school employers is proposed to lower the current statutory increase of the employers’ rate in 2019-20 and 2020-21 by approximately 1%. An additional \$2.3 billion investment may lower future rates by an estimated 0.5%.

Due to the larger proposed state bond issuances, LEAs should identify the impact on local facility project schedules.

The Governor’s proposal includes special education concentration grants, providing additional resources for interventions and support of LEAs with both high concentrations of Students with Disabilities and unduplicated pupils, and a first step toward universal preschool with a proposal increasing access to the existing State Preschool program for low-income four-year old children.

Planning Factors for 2018-19 and MYPs

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

Planning Factor	2018-19	2019-20	2020-21
Statutory COLA (DOF)	2.71%	3.46%	2.86%
LCFF Augmented COLA (school districts and charter schools)	3.70%	n/a	n/a

Planning Factor	2018-19	2019-20	2020-21
LCFF Gap Funding Percentage (DOF)	100.00%	n/a	n/a
LCFF Gap Funding (in millions)	\$3,556	n/a	n/a
STRS Employer Statutory Rates (statute until 2020-21)	16.28%	18.13%	19.10%
STRS Employer Statutory Rates (Proposed Buydown)	16.28%	*17.10%	*18.10%
PERS Employer Projected Rates (September 2018)	18.062%	20.70%	23.40%
Lottery – Unrestricted per ADA (did not change)	\$151.00	\$151.00	\$151.00
Lottery – Prop. 20 per ADA (did not change)	\$53.00	\$53.00	\$53.00
Mandated Cost per ADA for One-Time	\$184.04	n/a	n/a
Mandated Block Grant for Districts – K-8 per ADA (increase by COLA 2.71%, etc.)	\$31.16	\$32.24	\$33.16
Mandated Block Grant for Districts – 9-12 per ADA (increase by COLA 2.71%, etc.)	\$59.83	\$61.90	\$63.67
Mandated Block Grant for Charters – K-8 per ADA (increase by COLA 2.71%, etc.)	\$16.33	\$16.90	\$17.38
Mandated Block Grant for Charters – 9-12 per ADA (increase by COLA 2.71%, etc.)	\$45.23	\$46.79	\$48.13

Planning Factor	2018-19	2019-20	2020-21
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$29.90	\$30.94	\$30.94
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$48.28	\$49.95	\$49.95
General Child Care (CCTR) Daily Reimbursement Rate	\$47.98	\$49.64	\$49.64
<p>Routine Restricted Maintenance Account</p> <p>All LEAs that received ANY School Facility Program funding are required to deposit 3% into their Routine Restricted Maintenance Account in the year in which the LCFF is fully implemented, which is 2019-20.</p> <p>If district received Prop. 51 funds in 2017-18 or 2018-19, the minimum 3% RRMA contribution is required in 2018-19.</p>	Greater of: Lesser of 3% or 2014-15 amount or 2%	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures

*The Governor’s January Proposal proposes using approximately \$700 million of one-time non-Prop. 98 funds to reduce the employer portion of the CalSTRS rates by 1% in 2019-20 and by 1% in 2020-21, thereby slowing down the statutory rate increases.

In addition, LEAs should take into consideration any local statutory adjustments that may affect their budget, such as minimum wage adjustments.

Reserves/Reserve Cap

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

- State and federal economic forecasts and volatility.
- Ending balance impact of various district enrollment scenarios.

- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand.
- Savings for future one-time planned expenditures.
- Protection against unanticipated/unbudgeted expenditures.
- Long-term unfunded liabilities.
- Credit ratings and long-term borrowing costs.

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

The district reserve cap was not activated in 2018-19 and is **not expected to be activated in 2019-20**. Districts are advised to manage and maintain prudent reserves without consideration of the reserve cap language included in Education Code 42127.01.

Negotiations

Although LEAs may benefit from a higher COLA environment than seen in years prior to 2018, the need for fiscal prudence to maintain reserves and restrain from deficit spending is critical.

When planning for negotiations, LEAs should consider the following:

- The Governor’s proposed programs funded by non-Prop. 98 dollars (Preschool, Full Day K, STRS relief) still need to be enacted.
- Full funding of the LCFF limited to COLA alone at 3.46% (which is not final and will be revised in May), and LEAs may feel the impact of no longer receiving increased funding for LCFF gap closure.
- Full funding of the LCFF also requires districts to maintain a 24:1 class size ratio for kindergarten through grade 3 unless a collectively bargained alternative ratio exists.
- Full funding of the LCFF equates to supplemental and concentration grants also being fully funded, which will require an increase in expenditures and services principally directed to the unduplicated students who generated those dollars.

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

- New proposal for expanded parental leave (of which most details are unknown).
- Annual increases in the state minimum wage by \$1.00 per hour on January 1.
- The increasing risk of an economic downturn as the expansion cycle exceeds most previous cycles.

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

Local Control and Accountability Plan (LCAP)

The current year budget updates implemented in an LEA's second interim report can be used in ongoing stakeholder engagement around LCAP implementation, and can serve as the initial estimated actuals for the LCAP Annual Update. If the second interim indicates that some LCAP actions and services are not likely to be fully implemented as planned, explanations for these developments should be incorporated into the analysis section of the Annual Update. The development of the second interim MYP should be used to inform any possible changes to planned LCAP goals, actions and services for 2019-20, and vice versa.

As required by Education Code 52064.1, in January the CDE released a new required document, the LCFF Budget Overview for Parents. The Budget Overview is to be attached as a cover to the LCAP, and it must go through the approval process with the LCAP. The public hearing notice and board agenda item should address the addition of the LCFF Budget Overview for Parents.

Also in January, the SBE approved a revised LCAP template. The new template removes the budget information from the LCAP summary section, because that information is now covered in the Budget Overview, and it adds three new prompts to the summary related to schools identified for Comprehensive Support and Improvement (CSI) under the federal Every Student Succeeds Act (ESSA). In addition, the new LCAP template makes minor conforming changes such as removing reference to the API.

The LCFF Budget Overview for Parents and the revised LCAP template can both be found at CDE's LCAP webpage: <https://www.cde.ca.gov/re/lc/>

Information about schools identified for CSI can be found at: <https://www.cde.ca.gov/sp/sw/t1/csi.asp>

In addition to the main LCAP template and the Budget Overview, this year LEAs will need to complete the LCAP Federal Addendum. The Federal Addendum is submitted to the CDE for

approval, not to the county office. Information about the Federal Addendum can be found on the CDE's LCAP webpage linked above.

As a reminder, budget cleanup bill AB 1840 called for further significant changes to the LCAP. A template is to be adopted by the SBE by January 31, 2020, to be effective for the 2020-21 – 2022-23 LCAP cycle commencing with the 2020-21 school year.

CalSTRS Liabilities and Employer Contribution Rates

LEAs have been faced with rising CalSTRS employer contribution rates over the past six years. In 2013-14, CalSTRS employer rates were 8.25% and have nearly doubled, rising to 16.28% in 2018-19. The Governor's Proposed Budget for 2019-20 includes a two-part proposal to provide CalSTRS relief for school employers.

The first part provides immediate relief of \$700 million from one-time, non-Prop. 98 funds to be applied over two years. This will reduce the employer's projected rate by 1.03% in 2019-20 and by 1% in 2020-21.

The second part of the Governor's Proposal provides \$2.3 billion to buy down the employer's unfunded liability, again using one-time non-Prop. 98 funds. The impact of this buy-down is expected to reduce employer contribution rates by 0.5% on an ongoing basis. However, beginning in 2021-22, the CalSTRS Board has the authority to increase (or decrease) the employer contribution rate (with some restrictions) to fully fund the CalSTRS unfunded liability by 2046.

Based on the Governor's Proposed Budget for 2019-20:

The CalSTRS employer rate for 2019-20 is projected to lower the statutory increase from 18.13% to 17.10%.

- The CalSTRS employer rate for 2020-21 is projected to lower the statutory increase from 19.10% to 18.10%.
- Ongoing CalSTRS employer rate increases are projected to be offset by a 0.5% decrease on average.

Early Childhood Education (needs final review)

Universal Preschool

As a first step toward universal preschool, the budget proposes increasing access to the existing State Preschool program for all low-income 4-year-olds, as follows:

- \$124.9 million non-Prop. 98 general fund and additional investments in the two succeeding fiscal years to fund a total of 200,000 slots by 2021-22. Given limited capacity at LEAs, the additional slots will be provided by non-local educational agencies.
- Eliminates the existing requirement that families with 4-year-olds provide proof of parent employment or enrollment in higher education to access the full-day program.
- Shifts \$297.1 million Prop. 98 general fund for part-day State Preschool programs at non-LEAs to non-Prop. 98 general fund.

To achieve universal preschool, the budget proposes \$10 million of funding to develop a long-term plan during the budget year. The plan will outline necessary steps to provide universal preschool in California, including strategies to address facility capacity, to ensure a trained workforce is available, and to identify revenue options to support universal access. The plan may include proposed changes to the transitional kindergarten program given the overlap between that program and universal preschool. The plan will also address improved access to and quality of subsidized child care. The plan will be developed during the budget year in consultation with stakeholders and experts.

General Child Care

To increase the quality and availability of child care, the budget proposes \$500 million one-time general fund to both (1) expand subsidized child care facilities in the state and (2) make a significant investment in the education of the child care workforce to improve the quality of care and move child care professionals along the early education/child care professional continuum.

For CalWORKs Stages 2 and 3 child care the budget includes a net increase of \$119.4 million non-Prop. 98 general fund in 2019-20 to reflect increases in the number of CalWORKs child care cases. Total costs for Stage 2 and 3 are \$597 million and \$482.2 million, respectively.

To account for full-year implementation of prior year State Preschool slots the budget includes an increase of \$26.8 million Prop. 98 general fund to reflect full-year costs of 2,959 full-day State Preschool slots implemented partway through the 2018-19 fiscal year.

Universal Full-Day Kindergarten

The budget proposes \$750 million one-time non-Prop. 98 general fund to construct new school facilities or retrofit existing school facilities to provide full-day kindergarten classrooms. Priority will be given to school districts that meet either of the following criteria:

- The school district is financially unable to contribute a portion of, or all of, the local matching share required.

- The school district is located in an underserved community with a high population of pupils who are eligible for free or reduced-price meals pursuant to Section 42238.01.

Except for school districts that meet the requirements for financial hardship, a school district that applies for a grant pursuant to this section for new construction shall provide 50% of the cost of the project, and a school district that applies for a grant pursuant to this section for a retrofit project shall provide 40% of the cost of the project.

Special Education

The Governor's Budget Proposal for special education includes a COLA of 3.46% (\$18.67 per ADA) and a Statewide Target Rate of \$558.35 per ADA. The official 2018-19 Statewide Target Rate is \$539.68 and reflects the 2.71% COLA. The 2018-19 statewide target is calculated after removal of the 2017-18 regionalized services/program specialist funding from the AB 602 calculation, which occurred in the 2018-19 State Budget. The official statewide average PS/RS rate for 2018-19 is \$15.97 and is estimated to be \$16.53 for 2019-20 based on the 3.46% COLA.

The Governor's proposal also includes \$577 million in non-AB 602 funding for supplemental services for students with disabilities, \$390 million of which would be ongoing. The Special Education Concentration Grant would be allocated to school districts, county offices of education, and charter schools that have an unduplicated pupil percentage above 55% and an identified percentage of students with disabilities that exceeds the three-year (budget year and two prior years) statewide average. Ongoing and one-time funds would be allocated to qualifying LEAs based on the number of students with disabilities in excess of the statewide average. In each year, commencing with the 2020-21 fiscal year, the ongoing concentration grant funding provided in the State Budget would be adjusted by COLA.

This grant is intended to supplement special education services and supports beyond those required by individualized education programs. Services and supports provided by this funding may include but are not limited to early intervention services, including preschool and supportive services for young children who are not meeting age-appropriate developmental milestones or other supportive services, one-time programs, infrastructure investments or resources for students with exceptional needs, strategies to improve student outcomes identified through the state system of support or to expand local multi-tiered systems of support and wraparound services for students with exceptional needs. Grant funds may also be used for professional development activities and the coordination of services with other educational agencies, programs, resources and professional development providers.

School Facility Bond Funds

The 2019-20 Governor's Budget includes \$1.5 billion in funding to support the State Facility Program and an additional \$1.2 million to increase the staff necessary to process the more than \$4.5 billion in applications currently pending at the Office of Public School Construction.

Additionally, the new administration believes that facilities are the primary challenge keeping LEAs from providing full-day kindergarten. As such, funding of \$750 million has been proposed to build new kindergarten facilities.

Other Grants

ESSA – Support and Improvement Funding

The Every Student Succeeds Act (ESSA) requires the CDE to determine school eligibility for Comprehensive Support and Improvement (CSI) and Additional Targeted Support and Improvement (ATSI) based on the criteria in California's ESSA State Plan. The 2018-19 data file and preliminary funding file for schools that meet the criteria for CSI and ATSI is now posted on the CDE website at <https://www.cde.ca.gov/sp/sw/t1/csi.asp>.

Information on the selection, eligibility criteria, program requirements, and support for CSI and ATSI can be accessed from the CDE School Support webpage at <https://www.cde.ca.gov/sp/sw/t1/schoolsupport.asp>.

The 2018-19 ESSA CSI LEA Application for Funding must be completed and submitted in the Grant Management Reporting Tool (GMART) no later than **Friday, February 22, 2019, by 4 p.m.** and can be accessed at <https://www3.cde.ca.gov/gmart/gmartlogon.aspx>. Logon credentials for the GMART for each LEA were emailed to the superintendent or designee.

California will use the California School Dashboard to determine school eligibility for CSI. School eligibility is based on the following two categories of schools:

1. High schools with a graduation rate less than 67% averaged over two years.
 - All high schools, including Title I, non-Title I, traditional, and Dashboard Alternative School Status are eligible.
2. Not less than the lowest-performing 5% of Title I schools.
 - Schools with all red indicators.
 - Schools with all red but one indicator of another color.
 - Schools with five or more indicators where the majority are red.
 - Schools with all red and orange indicators.

School planning and LEA assistance for each school that meets the criteria for CSI will be incorporated into the LCAP and school planning processes.

Upon receiving notification from the state, and in partnership with stakeholders and for each school that meets the criteria, the LEA shall:

- Locally develop and implement a plan for the school to improve student outcomes.
- Approve and incorporate each plan into the LCAP.

Each plan must:

- Be informed by all state indicators, including student performance against state-determined long-term goals;
- Be based on a school-level needs assessment;
- Include evidence-based interventions; and
- Identify resource inequities, which may include a review of LEA- and school-level budgets, and address those inequities through implementation of the plan.

School-Based Medi-Cal Administrative Activities (SMAA)

Backcasting - Disallowed claims and apportionment for one-time funds (Prop. 98)

In October 2014, the Department of Health Care Services (DHCS) reached a settlement agreement with the Centers for Medicare and Medicaid Services (CMS) for payment of invoices submitted during the time that the School-Based Medi-Cal Administrative Activities (SMAA) program was in deferral.

Part of this agreement included the requirement that LEAs participate in backcasting, a process that compares the SMAA claiming results under the old methodology (i.e., time logs) to the claiming results under the new methodology (Random Moment Time Survey or RMTS). If the backcasted invoice resulted in a claimable amount that was less than the interim payment received by the LEA, the LEA will be required to pay back the “overpayment” to DHCS.

Now that all three groups of backcasting invoices have been submitted to DHCS (Group 1 - 09/10 Q1 - 10/11 Q4, Group 2 - 11/12 Q1 - 12/13 Q4, and Group 3 - 13/14 Q1 - 14/15 Q2), many LEAs owe money as a result. To recoup these overpayments from LEAs, language was

written into the 2018 Budget that allows the DOF to take the amount owed directly from an LEA's Prop. 98 one-time discretionary funding apportionment.

The CDE released a letter to county superintendents dated December 31, 2018, regarding the first apportionment for one-time funds for mandate claims. The letter indicated that "If a school district is required to repay claims disallowed under the SMAA program ... the State Controller shall, upon notification from the Department of Finance (DOF), withhold the specified amounts owed from the allocations made to those school districts."

On February 4, 2019 the CDE sent out an email titled "Update: First Apportionment for One-Time Funds for Outstanding Mandate Claims, Fiscal Year 2018-19" in which it reported that the funds owed back to the state were actually not withheld from this first apportionment. It went on to say that "The withholdings for the SMAA claims may be applied by the State Controller against the second apportionment on one-time funds scheduled to be apportioned in June 2019."

Of concern to the LECs and CCSESA is whether the June 2019 apportionment will be sufficient to cover the total funds owed back due to backcasting. If the funds are not sufficient to cover the liability, it is unclear how DHCS will handle any outstanding balances due.

Random Moment Time Survey (RMTS) Integration with LEA Billing

Since 2015, the DHCS has been working on a state plan amendment to integrate the LEA Billing Option Program into the RMTS methodology currently in use with the SMAA program. DHCS is planning for this integration to occur with the 2019-20 school year. School districts will need to work with their local LEC or LGA to ensure continued participation in both programs.

Office of Inspector General (OIG) December 2018 Report

In December 2018 the Office of Inspector General (OIG) with the Department of Health and Human Services issued a report summarizing reviews performed of 10 state Medicaid agencies from July 2003 through June 2015. The report identifies vulnerabilities in the use of RMTS and opportunities for CMS to improve its oversight. Please see the following link for the full report: <https://oig.hhs.gov/oas/reports/region7/71804107.pdf>. DHCS is in the process of creating a workgroup to review the report and address any areas of concern for California.

Summary

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

PETALUMA CITY SCHOOLS PRELIMINARY ENROLLMENT PROJECTIONS
INCLUDING INTERNAL CHARTER SCHOOLS
Second Interim Report 2018-19

GRADES	PER CBEDS (INCLUDES SDC, HH, & NPS)													PROJECTION				
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TK	338	342	351	360	358	379	352	374	358	335	364	347	375	96	85	85	85	85
TK-K	339	340	356	351	366	369	361	349	345	308	309	310	295	334	320	320	320	320
1	350	315	348	347	346	377	376	359	345	343	311	313	313	303	334	320	320	320
2	323	341	316	360	341	347	374	378	362	333	341	324	315	304	303	334	334	320
3	331	322	334	322	357	345	351	372	357	358	352	351	326	322	304	303	303	334
4	305	338	304	322	327	354	346	338	375	366	376	359	360	328	322	322	322	322
5	311	294	350	297	329	330	382	372	359	405	388	391	388	357	328	322	322	322
6	865	851	824	868	849	842	838	880	890	787	872	877	831	837	807	805	819	910
7	946	868	857	932	872	852	826	840	884	901	795	872	871	805	847	807	805	889
8	1063	1012	904	928	892	890	855	847	855	859	867	774	867	836	876	901	867	854
9	1044	1062	1020	911	896	899	889	875	877	846	817	871	763	834	836	876	881	847
10	901	957	996	952	814	828	830	800	836	836	842	812	875	740	834	836	856	861
11	801	812	832	883	887	736	721	749	758	815	856	870	851	826	740	834	816	836
12											10	9	4	826	740	834	816	836
UNGRADED	7917	7854	7792	7833	7634	7548	7501	7533	7601	7492	7500	7480	7434	7244	7258	7369	7370	7540

PEALUMA JOINT UNION HIGH		TOTAL ENROLLMENT MONTH 6																
SDC	197	197	197	197	197	197	197	197	197	197	197	197	197	197	197	197	197	197
HH	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
NPS	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32
TOTAL	7486	7500	7500	7500	7500	7500	7500	7500	7500	7500	7500	7500	7500	7486	7500	7611	7612	7782

GRADES	2018-19	2019-20	2020-21	2021-22	2022-23
TK-3	16	(13)	16	17	(14)
4-6TH	(35)	(35)	(24)	(1)	31
7-8TH	12	(42)	(42)	12	175
9-12TH	50	50	161	(27)	(22)
SDC/HH/NPS	0	0	0	0	0
TOTAL	14	14	111	1	170

NOTES:
1. COMPARED TO FEEDER DIST. COMBINED
2. DUE TO 2ND YEAR OF KINDER PROGRAM (TRANSITIONAL KINDER)
3. FIRST YEAR OF TK WAS 2012-13 (3-YEAR IMPLEMENTATION)
4. TK/KINDER ASSUMES SAME LEVEL OF TK (70) IN SUBSEQUENT YEARS
5. 1ST GRADE ASSUMES ADJ OF NET 60 (69 TK STAY IN K)
6. ASSUME GROWTH OF 10 PER GRADE LEVEL 7TH to 8TH and 8TH to 9TH
7. ASSUME ZERO ATTRITION PER GRADE LEVEL 9,10, 11 AND 12th 2019-20 AND 2020-21 DUE TO NEW DEVELOPMENT
8. ASSUME ATTRITION OF 20 PER GRADE LEVEL 9,10, 11 AND 12th resuming 2021-22

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

SECOND INTERIM REPORT

BUDGET REVISION #1

	UNRESTRICTED				Comments
	Adopted Budget 18-19 6/21/2018 (A)	BUDGET REVISION #1 12/11/2018 (B)	BUDGET REVISION #2 3/12/2019 (C)	Variance (C) - (B) (D)	
	7120	7228	7212	(16)	Estimated P-2 ADA
BEGINNING FUND BALANCE:	\$10,434,819	\$10,434,819	\$10,434,819	\$0	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$25,775,541	\$25,904,565	\$25,236,979	(\$667,586)	Per LCFF Calculations for GF & all internal charters
8012 Educaiton Protection Account	\$7,374,811	\$7,230,948	\$6,518,360	(\$712,588)	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$247,000	\$245,720	\$245,720	\$0	Overall reduction due to lower ADA estimates and
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$29,475,000	\$31,222,193	\$31,222,193	\$0	Unduplicated counts of EL/Foster/FRM
8042 Unsecured	\$1,115,000	\$1,155,466	\$1,155,466	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$900,000	\$902,000	\$902,000	\$0	
8045 ERAF	\$2,300,000	\$2,294,507	\$2,294,507	\$0	
8046 SERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$800,000	\$274,000	\$1,233,659	\$959,659	Per Jan. tax information SCOE
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$1,379,185)	(\$1,423,668)	(\$1,440,295)	(\$16,627)	Per LCFF Calcs with Charters
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	
Total LCFF	\$66,608,167	\$67,805,731	\$67,368,589	(\$437,142)	Net change in LCFF
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$13,098	\$13,098	MAA - SOCC
Total Federal Revenues	\$0	\$0	\$13,098	\$13,098	
State Revenues					
8550 Mandated Cost Reimbursements	\$1,553,890	\$1,620,323	\$1,620,323	\$0	\$184 per ADA (No change)
8560 Lottery (Non-Prop 20)	\$1,066,689	\$1,067,689	\$1,140,049	\$72,360	Adj Lottery ADA @ \$151/ADA
8590 All Other State Revenues	\$23,000	\$23,000	\$23,000	\$0	
Total State Revenues	\$2,643,579	\$2,711,012	\$2,783,372	\$72,360	
Local Revenues					
8621 Parcel Tax	\$0	\$0	\$0	\$0	
8650 Leases and Rentals	\$150,000	\$150,000	\$150,000	\$0	
8660 Interest Earnings	\$253,500	\$298,500	\$298,500	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$400,548	\$400,548	\$301,634	(\$98,914)	Transportation & SOCC Billbacks
8689 All Other Fees & Contracts	\$22,700	\$22,700	\$22,700	\$0	
8699 Other Local Revenues	\$332,647	\$498,665	\$619,162	\$120,497	Local Donations
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	
Total Local Revenues	\$1,159,395	\$1,370,413	\$1,391,996	\$21,583	
TOTAL REVENUES	\$70,411,141	\$71,887,156	\$71,557,055	(\$330,101)	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$15,288,870)	(\$15,187,671)	(\$14,695,182)	\$492,489	Spec Ed/SOCC/Transportation
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$15,288,870)	(\$15,187,671)	(\$14,695,182)	\$492,489	
TOTAL REVENUES & OTHER SOURCES	\$55,122,271	\$56,699,485	\$56,861,873	\$162,388	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19
SECOND INTERIM REPORT
BUDGET REVISION #1
EXPENDITURES

UNRESTRICTED			
Adopted Budget 18-19 6/21/2018 (A)	BUDGET REVISION #1 12/11/2018 (B)	BUDGET REVISION #2 3/12/2019 (C)	Variance (C) - (B) (D)

Comments

Certificated Salaries						
1100	Certificated Instructional	\$22,322,638	\$22,560,205	\$23,262,865	\$702,660	PFT 2.75% RETRO + .75%
1200	Certificated Support	\$1,375,618	\$1,386,209	\$1,426,330	\$40,121	PFT 2.75% RETRO + .75%
1300	Administrative	\$3,074,586	\$3,096,196	\$3,124,104	\$27,908	Adj - Sub cost for Admin LOA
1900	Other Certificated	\$131,644	\$136,564	\$139,836	\$3,272	PFT 2.75% RETRO + .75%
Total Certificated Salaries		\$26,904,486	\$27,179,174	\$27,953,135	\$773,961	
Classified Salaries						
2100	Instructional Assist	\$169,462	\$189,701	\$189,444	(\$257)	Reconcile Pos CTL current staff
2200	Classified Support	\$2,593,252	\$2,707,586	\$2,748,835	\$41,249	Add Custodial PHS Pool/Floater
2300	Administrative	\$652,552	\$657,204	\$657,204	\$0	
2400	Clerical Salaries	\$2,951,521	\$2,951,780	\$2,956,730	\$4,950	Reconcile Pos CTL current staff
2900	Other Classified	\$1,174,994	\$1,190,443	\$1,234,859	\$44,416	Reconcile Pos CTL current staff
Total Classified Salaries		\$7,541,781	\$7,696,714	\$7,787,072	\$90,358	
Employee Benefits						
3100	STRS	\$4,283,559	\$4,356,863	\$4,486,381	\$129,518	Update for staffing above
3200	PERS	\$1,334,575	\$1,320,910	\$1,322,838	\$1,928	Update for staffing above
3300	OASDI/Medicare	\$937,135	\$942,008	\$961,151	\$19,143	Update for staffing above
3400	Health & Welfare	\$7,013,367	\$6,900,453	\$6,839,213	(\$61,240)	Adj-current staff & Open Positions
3500	State Unemployment Ins	\$16,385	\$16,118	\$16,959	\$841	Update for staffing above
3600	Workers Comp	\$787,365	\$793,907	\$814,377	\$20,470	Update for staffing above
3700	Retiree Benefits	\$0	\$16,420	\$16,420	\$0	
3900	Cash In Lieu/Other	\$27,375	\$28,088	\$28,088	\$0	
Total Employee Benefits		\$14,399,761	\$14,374,767	\$14,485,427	\$110,660	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$513,534	\$450,333	\$448,329	(\$2,004)	Local Site Donation/Budgets
4200	Books & Reference Materials	\$21,998	\$31,190	\$39,434	\$8,244	Local Site Donation/Budgets
4300	Materials & Supplies	\$1,183,602	\$1,620,767	\$1,611,995	(\$8,772)	Local Site Donation/Budgets
4400	Non-Capital Furniture & Equip	\$95,939	\$166,346	\$232,993	\$66,647	Classrm Furniture/Non-Cap Copiers
Total Materials & Supplies		\$1,815,073	\$2,268,636	\$2,332,751	\$64,115	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$825,000	\$820,000	\$808,120	(\$11,880)	Local Site Donation/Budgets
5200	Travel & Conferences (Mileage)	\$116,608	\$135,221	\$138,070	\$2,849	Local Site Donation/Budgets
5300	Dues & Memberships	\$34,789	\$31,178	\$30,760	(\$418)	Per current estimates
5400	Insurance	\$554,400	\$553,633	\$553,633	\$0	Per current estimates
5500	Utilities	\$1,239,496	\$1,239,796	\$1,255,666	\$15,870	Per current estimates
5600	Rentals, Leases & Repairs	\$388,527	\$381,986	\$384,780	\$2,794	Per current estimates
5700	Direct Cost Transfers	\$232,030	\$181,538	\$179,221	(\$2,317)	Direct charges/Field Trips
5800	Professional Consulting/Other Operatin	\$85,009	\$126,716	\$119,183	(\$7,533)	Local Site donations/budgets
5802-5809	Special Education Contracts	\$0	\$0	\$0	\$0	
5810	Non-Public Schools (NPS)	\$0	\$0	\$0	\$0	
5811	Non-Public Agency (NPA)	\$0	\$0	\$0	\$0	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	
5817/8	SCOE CONTRACTS	\$90,000	\$90,000	\$90,000	\$0	
5821	Audit Costs	\$56,000	\$56,000	\$56,000	\$0	
5822	Election Costs	\$150,000	\$150,000	\$50,000	(\$100,000)	Per actual costs from County
5823	Legal Fees	\$117,000	\$118,800	\$124,800	\$6,000	Per current estimates
5825	Advertisement costs	\$14,005	\$19,305	\$19,305	\$0	
5830	Professional Consulting Services	\$15,750	\$41,150	\$35,960	(\$5,190)	Per current estimates
5839	Other Fees	\$26,350	\$87,320	\$90,170	\$2,850	Est. BTSA and WASC Fees
5840	Computer Tech Related Services	\$6,551	\$6,551	\$6,551	\$0	
5845	Field Trips	\$6,284	\$100,247	\$148,747	\$48,500	Local Site donations/budgets
5849	Other Contract Services	\$388,793	\$374,507	\$379,070	\$4,563	Adjust for current Est.
5850	Other Operating Expenditures	\$199,078	\$196,778	\$234,183	\$37,405	Transportation contracts-Monitors
5860-65	Other Employment Costs	\$22,240	\$22,090	\$22,090	\$0	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2018-19

SECOND INTERIM REPORT

		UNRESTRICTED				Comments
		Adopted Budget 18-19 6/21/2018 (A)	BUDGET REVISION #1 12/11/2018 (B)	BUDGET REVISION #2 3/12/2019 (C)	Variance (C) - (B) (D)	
EXPENDITURES						
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$270	\$220	\$220	\$0	
5900	Communications/Telephone	\$164,721	\$164,646	\$166,604	\$1,958	Per current estimates
	Total Services and Other Operating Exp	\$4,732,901	\$4,897,682	\$4,893,133	(\$4,549)	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$5,520	\$5,520	\$5,520	\$0	
6500	Capital Equipment Replace	\$50,000	\$50,278	\$45,951	(\$4,327)	Copier Replacement
	Total Capital Outlay	\$55,520	\$55,798	\$51,471	(\$4,327)	
Indirect/Direct Cost						
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$642,003)	(\$701,558)	(\$735,937)	(\$34,379)	Indirect rate @ 6.29%
7350	Indirect Cost - InterFund	(\$216,188)	(\$216,188)	(\$209,540)	\$6,648	Indirect rate FD 11/13
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
	Total Indirect	(\$858,191)	(\$917,746)	(\$945,477)	(\$27,731)	
TOTAL EXPENDITURES		\$54,591,331	\$55,555,025	\$56,557,512	\$1,002,487	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$97,597	\$97,597	\$97,597	\$0	Transfer to Cafeteria Fund 13
	Total Financing Uses:	\$97,597	\$97,597	\$97,597	\$0	
TOTAL EXPENDITURES & OTHER USES		\$54,688,928	\$55,652,622	\$56,655,109	\$1,002,487	
EXCESS OF REVENUES OVER EXPENSE		\$433,343	\$1,046,863	\$206,764	(\$840,099)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$27,200	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED						
		\$0	\$0	\$0	\$0	
COMMITTED						
		\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
	2% REU	\$1,627,015	\$1,856,263	\$1,883,293	\$27,030	
	One-time Pension Contingency	\$1,295,000	\$1,295,000	\$1,030,000	(\$265,000)	PFT One-time off-the-Sch
	South County Consortium SOCC	\$896,189	\$809,152	\$810,152	\$1,000	Adjust for RRM Contrib.
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$700,000	\$700,000	\$700,000	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties	\$2,440,523	\$2,784,394	\$2,824,939	\$40,545	3% Reserve
	Available	\$3,882,235	\$4,009,673	\$3,365,999	(\$643,674)	
TOTAL ENDING FUND BALANCE:		\$10,868,162	\$11,481,682	\$10,641,583	(\$840,099)	\$1 variance due to rounding

Note: \$1 variances due to rounding.

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

SECOND INTERIM REPORT

	RESTRICTED				Comments
	Adopted	BUDGET	BUDGET	Variance	
	Budget 18-19 6/21/2018 (A)	REVISION #1 12/11/2018 (B)	REVISION #2 3/12/2019 (C)		
	7120	7228	7212	(16)	
BEGINNING FUND BALANCE:	\$4,913,125	\$4,913,125	\$4,913,125	\$0	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8046 SERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$712,677	\$712,677	\$744,526	\$31,849	Adj per SCOE PY Adj.
Total LCFF	\$712,677	\$712,677	\$744,526	\$31,849	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,556,555	\$1,556,555	\$1,556,974	\$419	Adj Current year estimates
8182 Spec Ed Discretionary Grant	\$1,010,377	\$1,093,920	\$491,529	(\$602,391)	Adj Board & Care Reimb.
8290 All Other Federal Revenue	\$891,764	\$981,988	\$1,230,461	\$248,473	Deferred Rev/PY Carryover
Total Federal Revenues	\$3,458,696	\$3,632,463	\$3,278,964	(\$353,499)	
State Revenues					
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$340,500	\$350,500	\$426,625	\$76,125	Update Lottery ADA @ \$53
8590 All Other State Revenues	\$3,962,754	\$4,987,616	\$5,495,675	\$508,059	PY Carryover/New Grants
Total State Revenues	\$4,303,254	\$5,338,116	\$5,922,300	\$584,184	
Local Revenues					
8621 Parcel Tax	\$1,940,000	\$1,940,000	\$1,940,000	\$0	
8625 Community Redevelopment Fund	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LE	\$1,251,331	\$1,251,331	\$1,503,586	\$252,255	Adj SOCC Billback Districts
8689 All Other Fees & Contracts	\$520,000	\$560,000	\$560,000	\$0	
8699 Other Local Revenues	\$406,056	\$762,803	\$961,040	\$198,237	Donations/Athletics/Transp
8792 Transfer of Apportionment from C	\$2,990,800	\$2,990,800	\$2,990,800	\$0	
Total Local Revenues	\$7,108,187	\$7,504,934	\$7,955,426	\$450,492	
TOTAL REVENUES	\$15,582,814	\$17,188,190	\$17,901,216	\$713,026	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$15,288,870	\$15,187,671	\$14,695,182	(\$492,489)	Special Education/SOCC
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$15,288,870	\$15,187,671	\$14,695,182	(\$492,489)	
TOTAL REVENUES & OTHER SOURCES	\$30,871,684	\$32,375,861	\$32,596,398	\$220,537	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

SECOND INTERIM REPORT

EXPENDITURES

		RESTRICTED				Comments
		Adopted Budget 18-19 6/21/2018 (A)	BUDGET REVISION #1 12/11/2018 (B)	BUDGET REVISION #2 3/12/2019 (C)	Variance (C) - (B) (D)	
Certificated Salaries						
1100	Certificated Instructional	\$6,874,928	\$6,800,158	\$6,998,604	\$198,446	PFT 2.75% RETRO + .75%
1200	Certificated Support	\$1,153,397	\$1,172,117	\$1,244,820	\$72,703	PFT 2.75% RETRO + .75%
1300	Administrative	\$587,518	\$587,872	\$592,977	\$5,105	Reconcile Positions Control
1900	Other Certificated	\$0	\$7,000	\$7,000	\$0	
Total Certificated Salaries		\$8,615,843	\$8,567,147	\$8,843,401	\$276,254	
Classified Salaries						
2100	Instructional Assist	\$2,573,949	\$2,564,813	\$2,661,305	\$96,492	Reconcile Positions Control
2200	Classified Support	\$1,348,914	\$1,300,956	\$1,342,961	\$42,005	Reconcile Positions Control
2300	Administrative	\$244,133	\$244,133	\$244,133	\$0	
2400	Clerical Salaries	\$347,714	\$301,662	\$299,121	(\$2,541)	Reconcile Positions Control
2900	Other Classified	\$318,154	\$511,244	\$555,856	\$44,612	Reconcile Positions Control
Total Classified Salaries		\$4,832,864	\$4,922,808	\$5,103,376	\$180,568	
Employee Benefits						
3100	STRS	\$4,184,647	\$4,186,954	\$4,219,848	\$32,894	Update for staffing above
3200	PERS	\$848,360	\$847,987	\$872,313	\$24,326	Update for staffing above
3300	OASDI/Medicare	\$468,602	\$475,715	\$493,857	\$18,142	Update for staffing above
3400	Health & Welfare	\$3,074,201	\$2,881,016	\$2,757,608	(\$123,408)	Reconcile Pos Ctl & Open Pos.
3500	State Unemployment Ins	\$6,821	\$6,505	\$6,781	\$276	Update for staffing above
3600	Workers Comp	\$306,574	\$310,342	\$321,992	\$11,650	Update for staffing above
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$6,809	\$6,873	\$6,983	\$110	Update for staffing above
Total Employee Benefits		\$8,896,014	\$8,715,392	\$8,679,382	(\$36,010)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$332,650	\$511,874	\$767,662	\$255,788	Prop 20 Lottery Textbooks
4200	Books & Reference Materials	\$58,331	\$80,943	\$100,560	\$19,617	Per current estimates
4300	Materials & Supplies	\$1,185,493	\$5,495,563	\$5,422,703	(\$72,860)	Tsf Lottery > 4110 Textbooks
4400	Non-Capital Furniture & Equip	\$385,037	\$803,627	\$1,010,788	\$207,161	CTE/I-Pad/Comp Replace/RRM
Total Materials & Supplies		\$1,961,511	\$6,892,007	\$7,301,713	\$409,706	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$1,361,959	\$1,170,203	\$1,461,388	\$291,185	Special Ed. contracts over \$25K
5200	Travel & Conferences (Mileage)	\$93,523	\$113,425	\$134,292	\$20,867	Grants and Donations
5300	Dues & Memberships	\$2,441	\$14,356	\$16,191	\$1,835	Per current estimates
5400	Insurance	\$0	\$0	\$0	\$0	
5500	Utilities	\$21,100	\$22,300	\$21,800	(\$500)	Per current estimates
5600	Rentals, Leases & Repairs	\$119,525	\$322,868	\$335,454	\$12,586	Building Repairs (RRM)
5700	Direct Cost Transfers	(\$238,750)	(\$188,762)	(\$188,595)	\$167	Chargeback of Fuel/Mechanics
5800	Professional Consulting/Other Op	\$60,453	\$151,759	\$212,207	\$60,448	Athletics/RRM
5802-5809	Special Education Contracts	\$2,888,880	\$2,862,880	\$2,114,880	(\$748,000)	Special Education/Mental Hlth
5810	Non-Public Schools (NPS)	\$575,000	\$1,189,200	\$1,177,668	(\$11,532)	Adj NPS contracts over \$25K
5811	Non-Public Agency (NPA)	\$741,500	\$277,500	\$215,624	(\$61,876)	Adj NPA contracts over \$25K
5813	Non-Capital A/E Fees	\$0	\$5,000	\$5,000	\$0	
5817/8	SCOE CONTRACTS	\$0	\$0	\$0	\$0	
5821	Audit Costs	\$0	\$0	\$0	\$0	
5822	Election Costs	\$0	\$0	\$0	\$0	
5823	Legal Fees	\$35,500	\$35,000	\$33,000	(\$2,000)	Per current estimates
5825	Advertisement costs	\$425	\$425	\$425	\$0	
5830	Professional Consulting Services	\$10,000	\$49,200	\$89,797	\$40,597	SOCC/Pool Contract
5839	Other Fees	\$39,750	\$42,122	\$66,075	\$23,953	CTE & Title IV
5840	Computer Tech Related Services	\$0	\$0	\$0	\$0	
5845	Field Trips	\$0	\$30,749	\$68,656	\$37,907	Local Site Donations
5849	Other Contract Services	\$549,900	\$952,765	\$740,811	(\$211,954)	SOCC/CTE
5850	Other Operating Expenditures	\$0	\$83,625	\$83,625	\$0	
5860-65	Other Employment Costs	\$0	\$0	\$0	\$0	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2018-19

SECOND INTERIM REPORT

EXPENDITURES (continued)

		RESTRICTED				Comments
		Adopted Budget 18-19 6/21/2018 (A)	BUDGET REVISION #1 12/11/2018 (B)	BUDGET REVISION #2 3/12/2019 (C)	Variance (C) - (B) (D)	
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$12,716	\$12,748	\$13,898	\$32	Per current estimates
Total Services and Other Operatir		\$6,275,422	\$7,148,863	\$6,603,696	(\$546,285)	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$93,027	\$142,734	\$172,017	\$49,707	CTE Grant & Pool Equip.
6500	Capital Equipment Replace	\$0	\$0	\$0	\$0	
Total Capital Outlay		\$93,027	\$142,734	\$172,017	\$49,707	
Indirect/Direct Cost						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$70,000	\$70,000	\$70,000	\$0	
7211	Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$642,003	\$701,558	\$735,937	\$59,555	I/C @ 6.29% on restricted prgs
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect		\$712,003	\$771,558	\$805,937	\$59,555	
TOTAL EXPENDITURES		\$31,386,684	\$37,160,509	\$37,509,522	\$393,495	
OTHER FINANCING USES						
7438	Debt Service - Interest	\$0	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$31,386,684	\$37,160,509	\$37,509,522	\$393,495	
EXCESS OF REVENUES OVER EXPENSE		(\$515,000)	(\$4,784,648)	(\$4,913,124)	(\$172,958)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$0	\$0	\$0	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED		\$4,398,125	\$128,477	\$1	(\$4,269,648)	
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
	2% REU	\$0	\$0	\$0	\$0	
	One-time Mandated Costs	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$0	\$0	\$0	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	
	Available	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:		\$4,398,125	\$128,477	\$1	(\$4,269,648)	

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

SECOND INTERIM REPORT

	UNRESTRICTED/RESTRICTED				Comments
	Adopted	BUDGET	BUDGET	Variance	
	Budget 18-19 6/21/2018 (A)	REVISION #1 12/11/2018 (B)	REVISION #2 3/12/2019 (C)		
Average Daily Attendance (ADA)	7120	7228	7212	(16)	Including SCOE ADA
BEGINNING FUND BALANCE:	\$15,347,944	\$15,347,944	\$15,347,944	\$0	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$25,775,541	\$25,904,565	\$25,236,979	(\$667,586)	Per LCFF Calculations for GF & all internal charters
8012 Education Protection Account	\$7,374,811	\$7,230,948	\$6,518,360	(\$712,588)	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$247,000	\$245,720	\$245,720	\$0	Overall reduction due to lower ADA estimates and
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$29,475,000	\$31,222,193	\$31,222,193	\$0	Unduplicated counts of EL/Foster/FRM
8042 Unsecured	\$1,115,000	\$1,155,466	\$1,155,466	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$900,000	\$902,000	\$902,000	\$0	
8045 ERAF	\$2,300,000	\$2,294,507	\$2,294,507	\$0	
8046 SERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$800,000	\$274,000	\$1,233,659	\$959,659	Per Jan. tax information SCOE
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$1,379,185)	(\$1,423,668)	(\$1,440,295)	(\$16,627)	Per LCFF Calcs with Charters
8097 Property Tax Transfers	\$712,677	\$712,677	\$744,526	\$31,849	
Total LCFF:	\$67,320,844	\$68,518,408	\$68,113,115	(\$405,293)	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,556,555	\$1,556,555	\$1,556,974	\$419	
8182 Spec Ed Discretionary Grant	\$1,010,377	\$1,093,920	\$491,529	(\$602,391)	
8290 All Other Federal Revenue	\$891,764	\$981,988	\$1,243,559	\$261,571	
Total Federal Revenues	\$3,458,696	\$3,632,463	\$3,292,062	(\$340,401)	
State Revenues					
8550 Mandated Cost Reimbursements	\$1,553,890	\$1,620,323	\$1,620,323	\$0	
8560 Lottery (Non-Prop 20)	\$1,407,189	\$1,418,189	\$1,566,674	\$148,485	
8590 All Other State Revenues	\$3,985,754	\$5,010,616	\$5,518,675	\$508,059	
Total State Revenues	\$6,946,833	\$8,049,128	\$8,705,672	\$656,544	
Local Revenues					
8621 Parcel Tax	\$1,940,000	\$1,940,000	\$1,940,000	\$0	
8650 Leases and Rentals	\$150,000	\$150,000	\$150,000	\$0	
8660 Interest Earnings	\$253,500	\$298,500	\$298,500	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$1,651,879	\$1,651,879	\$1,805,220	\$153,341	
8689 All Other Fees & Contracts	\$542,700	\$582,700	\$582,700	\$0	
8699 Other Local Revenues	\$738,703	\$1,261,468	\$1,580,202	\$318,734	
8792 Transfer of Apportionment from COE	\$2,990,800	\$2,990,800	\$2,990,800	\$0	
Total Local Revenues	\$8,267,582	\$8,875,347	\$9,347,422	\$472,075	
TOTAL REVENUES	\$85,993,955	\$89,075,346	\$89,458,271	\$382,925	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$85,993,955	\$89,075,346	\$89,458,271	\$382,925	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2018-19

SECOND INTERIM REPORT

EXPENDITURES

		UNRESTRICTED/RESTRICTED				Comments
		Adopted Budget 18-19 6/21/2018 (A)	BUDGET REVISION #1 12/11/2018 (B)	BUDGET REVISION #2 3/12/2019 (C)	Variance (C) - (B) (D)	
Certificated Salaries						
1100	Certificated Instructional	\$29,197,566	\$29,360,363	\$30,261,469	\$901,106	PFT 2.75% RETRO + .75%
1200	Certificated Support	\$2,529,015	\$2,558,326	\$2,671,150	\$112,824	PFT 2.75% RETRO + .75%
1300	Administrative	\$3,662,104	\$3,684,068	\$3,717,081	\$33,013	
1900	Other Certificated	\$131,644	\$143,564	\$146,836	\$3,272	PFT 2.75% RETRO + .75%
Total Certificated Salaries		\$35,520,329	\$35,746,321	\$36,796,536	\$1,050,215	
Classified Salaries						
2100	Instructional Assist	\$2,743,411	\$2,754,514	\$2,850,749	\$96,235	
2200	Classified Support	\$3,942,166	\$4,008,542	\$4,091,796	\$83,254	
2300	Administrative	\$896,685	\$901,337	\$901,337	\$0	
2400	Clerical Salaries	\$3,299,235	\$3,253,442	\$3,255,851	\$2,409	
2900	Other Classified	\$1,493,148	\$1,701,687	\$1,790,715	\$89,028	
Total Classified Salaries		\$12,374,645	\$12,619,522	\$12,890,448	\$270,926	
Employee Benefits						
3100	STRS	\$8,468,206	\$8,543,817	\$8,706,229	\$162,412	
3200	PERS	\$2,182,935	\$2,168,897	\$2,195,151	\$26,254	
3300	OASDI/Medicare	\$1,405,737	\$1,417,723	\$1,455,008	\$37,285	
3400	Health & Welfare	\$10,087,568	\$9,781,469	\$9,596,821	(\$184,648)	
3500	State Unemployment Ins	\$23,206	\$22,623	\$23,740	\$1,117	
3600	Workers Comp	\$1,093,939	\$1,104,249	\$1,136,369	\$32,120	
3700	Retiree Benefits	\$0	\$16,420	\$16,420	\$0	
3900	Cash In Lieu/Other	\$34,184	\$34,961	\$35,071	\$110	
Total Employee Benefits		\$23,295,775	\$23,090,159	\$23,164,809	\$74,650	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$846,184	\$962,207	\$1,215,991	\$253,784	
4200	Books & Reference Materials	\$80,329	\$112,133	\$139,994	\$27,861	
4300	Materials & Supplies	\$2,369,095	\$7,116,330	\$7,034,698	(\$81,632)	
4400	Non-Capital Furniture & Equip	\$480,976	\$969,973	\$1,243,781	\$273,808	
Total Materials & Supplies		\$3,776,584	\$9,160,643	\$9,634,464	\$473,821	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$2,186,959	\$1,990,203	\$2,269,508	\$279,305	
5200	Travel & Conferences (Mileage)	\$210,131	\$248,646	\$272,362	\$23,716	
5300	Dues & Memberships	\$37,230	\$45,534	\$46,951	\$1,417	
5400	Insurance	\$554,400	\$553,633	\$553,633	\$0	
5500	Utilities	\$1,260,596	\$1,262,096	\$1,277,466	\$15,370	
5600	Rentals, Leases & Repairs	\$508,052	\$704,854	\$720,234	\$15,380	
5700	Direct Cost Transfer	(\$6,720)	(\$7,224)	(\$9,374)	(\$2,150)	
5800	Professional Consulting/Other Operat	\$145,462	\$278,475	\$331,390	\$52,915	
5802-5809	Special Education Contracts	\$2,888,880	\$2,862,880	\$2,114,880	(\$748,000)	
5810	Non-Public Schools (NPS)	\$575,000	\$1,189,200	\$1,177,668	(\$11,532)	
5811	Non-Public Agency (NPA)	\$741,500	\$277,500	\$215,624	(\$61,876)	
5813	Non-Capital A/E Fees	\$0	\$5,000	\$5,000	\$0	
5817/8	SCOE CONTRACTS	\$90,000	\$90,000	\$90,000	\$0	
5821	Audit Costs	\$56,000	\$56,000	\$56,000	\$0	
5822	Election Costs	\$150,000	\$150,000	\$50,000	(\$100,000)	
5823	Legal Fees	\$152,500	\$153,800	\$157,800	\$4,000	
5825	Advertisement costs	\$14,430	\$19,730	\$19,730	\$0	
5830	Professional Consulting Services	\$25,750	\$90,350	\$125,757	\$35,407	
5839	Other Fees	\$66,100	\$129,442	\$156,245	\$26,803	
5840	Computer Tech Related Services	\$6,551	\$6,551	\$6,551	\$0	
5845	Field Trips	\$6,284	\$130,996	\$217,403	\$86,407	
5839	Other Contract Services	\$938,693	\$1,327,272	\$1,119,881	(\$207,391)	
5850	Other Operating Expenditures	\$199,078	\$280,403	\$317,808	\$37,405	
5860-65	Other Employment Costs	\$22,240	\$22,090	\$22,090	\$0	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2018-19

SECOND INTERIM REPORT

EXPENDITURES (continued)

		UNRESTRICTED/RESTRICTED				Comments
		Adopted Budget 18-19 6/21/2018 (A)	BUDGET REVISION #1 12/11/2018 (B)	BUDGET REVISION #2 3/12/2019 (C)	Variance (C) - (B) (D)	
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,770	\$1,720	\$1,720	\$0	
5900	Communications/Telephone	\$177,437	\$177,394	\$180,502	\$3,108	
Total Services and Other Operating E		\$11,008,323	\$12,046,545	\$11,496,829	(\$549,716)	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$98,547	\$148,254	\$177,537	\$29,283	
6500	Capital Equipment Replace	\$50,000	\$50,278	\$45,951	(\$4,327)	
Total Capital Outlay		\$148,547	\$198,532	\$223,488	\$24,956	
Indirect/Direct Cost						
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$70,000	\$70,000	\$70,000	\$0	
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$216,188)	(\$216,188)	(\$209,540)	\$6,648	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect		(\$146,188)	(\$146,188)	(\$139,540)	\$6,648	
TOTAL EXPENDITURES		\$85,978,015	\$92,715,534	\$94,067,034	\$1,351,500	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$97,597	\$97,597	\$97,597	\$0	
Total Financing Uses:		\$97,597	\$97,597	\$97,597	\$0	
TOTAL EXPENDITURES & OTHER USES		\$86,075,612	\$92,813,131	\$94,164,631	\$1,351,500	
EXCESS OF REVENUES OVER EXPENSE		(\$81,657)	(\$3,737,785)	(\$4,706,360)	(\$968,575)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$27,200	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED		\$4,398,125	\$128,477	\$1	(\$128,476)	
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
	2% REU	\$1,627,015	\$1,856,263	\$1,883,293	\$27,030	
	One-time Mandated Costs	\$1,295,000	\$1,295,000	\$1,030,000	(\$265,000)	
	South County Consortium SOCC	\$896,189	\$809,152	\$810,152	\$1,000	
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$700,000	\$700,000	\$700,000	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties Available	\$2,440,523	\$2,784,394	\$2,824,939	\$40,545	3% Reserves
		\$3,882,235	\$4,009,673	\$3,365,999	(\$643,674)	
TOTAL ENDING FUND BALANCE:		\$15,266,287	\$11,610,159	\$10,641,584	(\$968,575)	

Note: \$1 variances due to rounding.

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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 12, 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: Chris Thomas Telephone: 707-778-4621
Title: Chief Business Official E-mail: cthomas@petk12.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?	n/a	
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?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:	X	
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
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)	X	
		• 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	

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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				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
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				
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				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund	G	G	G	G
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	66,608,167.00	67,368,589.00	38,145,204.72	67,368,589.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	13,098.00	13,098.00	13,098.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,643,579.00	2,783,372.00	675,753.89	2,783,372.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,159,395.00	1,382,046.00	597,506.43	1,391,996.00	9,950.00	0.7%
5) TOTAL, REVENUES			70,411,141.00	71,547,105.00	39,431,563.04	71,557,055.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	26,904,486.00	27,949,134.00	14,690,448.19	27,953,135.00	(4,001.00)	0.0%
2) Classified Salaries		2000-2999	7,541,781.00	7,785,910.00	4,149,717.01	7,787,072.00	(1,162.00)	0.0%
3) Employee Benefits		3000-3999	14,399,761.00	14,484,580.00	7,752,600.16	14,485,427.00	(847.00)	0.0%
4) Books and Supplies		4000-4999	1,815,073.00	2,323,498.00	1,099,713.31	2,332,751.00	(9,253.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	4,732,901.00	4,883,446.00	2,051,210.64	4,893,133.00	(9,687.00)	-0.2%
6) Capital Outlay		6000-6999	55,520.00	51,471.00	39,916.51	51,471.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	6,750.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(858,191.00)	(945,477.00)	(4,313.90)	(945,477.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			54,591,331.00	56,532,562.00	29,786,041.92	56,557,512.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,819,810.00	15,014,543.00	9,645,521.12	14,999,543.00		
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	97,597.00	97,597.00	90,000.00	97,597.00	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	(15,288,870.00)	(14,709,682.00)	(1,200,000.00)	(14,695,182.00)	14,500.00	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,386,467.00)	(14,807,279.00)	(1,290,000.00)	(14,792,779.00)		

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)			433,343.00	207,264.00	8,355,521.12	206,764.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,490,960.00	10,434,819.00		10,434,819.00	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)			9,490,960.00	10,434,819.00		10,434,819.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,490,960.00	10,434,819.00		10,434,819.00		
2) Ending Balance, June 30 (E + F1e)			9,924,303.00	10,642,083.00		10,641,583.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	27,200.00	27,200.00		27,200.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Additional 2% Reserve for Economic L	0000	9780	1,627,015.00					
One-time Mandated Costs	0000	9780	1,295,000.00					
South County Consortium SOCC	0000	9780	896,189.00					
Local Site Donations	0000	9780	0.00					
Curriculum Adoptions	0000	9780	700,000.00					
Additional 2% Reserve for Economic L	0000	9780		1,856,263.00				
One-time Mandated Costs	0000	9780		1,295,000.00				
South County Consortium Reserves	0000	9780		809,152.00				
Local Site Donations	0000	9780		0.00				
Curriculum Adoptions	0000	9780		700,000.00				
Additional 2% Reserve for Economic L	0000	9780				1,883,293.00		
One-time Mandated Costs	0000	9780				1,030,000.00		
South County Consortium (SOCC)	0000	9780				810,152.00		
Local Site Donations	0000	9780				0.00		
Curriculum Adoptions	0000	9780				700,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,440,523.00	2,824,939.00		2,824,939.00		
Unassigned/Unappropriated Amount			2,938,376.00	3,129,529.00		3,365,999.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	25,775,541.00	25,236,979.00	14,122,477.00	25,236,979.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	7,374,811.00	6,518,360.00	3,937,313.00	6,518,360.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	4,687.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	247,000.00	245,720.00	123,472.02	245,720.00	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	29,475,000.00	31,222,193.00	16,999,363.57	31,222,193.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,115,000.00	1,155,466.00	1,111,805.87	1,155,466.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	195.28	0.00	0.00	0.0%
Supplemental Taxes		8044	900,000.00	902,000.00	319,350.85	902,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,300,000.00	2,294,507.00	1,339,238.00	2,294,507.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	800,000.00	1,233,659.00	959,659.13	1,233,659.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			67,987,352.00	68,808,884.00	38,917,561.72	68,808,884.00	0.00	0.0%
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	(1,379,185.00)	(1,440,295.00)	(772,357.00)	(1,440,295.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			66,608,167.00	67,368,589.00	38,145,204.72	67,368,589.00	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	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						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	13,098.00	13,098.00	13,098.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	13,098.00	13,098.00	13,098.00	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	1,553,890.00	1,620,323.00	296,252.00	1,620,323.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,066,689.00	1,140,049.00	374,376.89	1,140,049.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	23,000.00	23,000.00	5,125.00	23,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,643,579.00	2,783,372.00	675,753.89	2,783,372.00	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)
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	150,000.00	150,000.00	61,204.56	150,000.00	0.00	0.0%
Interest		8660	253,500.00	298,500.00	105,647.03	298,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	400,548.00	301,634.00	75,720.00	301,634.00	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	22,700.00	22,700.00	23,116.20	22,700.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	332,647.00	609,212.00	331,818.64	619,162.00	9,950.00	1.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,159,395.00	1,382,046.00	597,506.43	1,391,996.00	9,950.00	0.7%
TOTAL, REVENUES			70,411,141.00	71,547,105.00	39,431,563.04	71,557,055.00	9,950.00	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)
Certificated Teachers' Salaries		1100	22,322,638.00	23,258,864.00	12,089,678.31	23,262,865.00	(4,001.00)	0.0%
Certificated Pupil Support Salaries		1200	1,375,618.00	1,426,330.00	755,979.81	1,426,330.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,074,586.00	3,124,104.00	1,785,588.65	3,124,104.00	0.00	0.0%
Other Certificated Salaries		1900	131,644.00	139,836.00	59,201.42	139,836.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			26,904,486.00	27,949,134.00	14,690,448.19	27,953,135.00	(4,001.00)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	169,462.00	189,444.00	89,737.34	189,444.00	0.00	0.0%
Classified Support Salaries		2200	2,593,252.00	2,748,835.00	1,454,783.47	2,748,835.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	652,552.00	657,204.00	386,972.27	657,204.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,951,521.00	2,956,730.00	1,642,948.19	2,956,730.00	0.00	0.0%
Other Classified Salaries		2900	1,174,994.00	1,233,697.00	575,275.74	1,234,859.00	(1,162.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			7,541,781.00	7,785,910.00	4,149,717.01	7,787,072.00	(1,162.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,283,559.00	4,485,820.00	2,376,871.54	4,486,381.00	(561.00)	0.0%
PERS		3201-3202	1,334,575.00	1,322,838.00	709,898.08	1,322,838.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	937,258.00	960,988.00	505,895.73	961,151.00	(163.00)	0.0%
Health and Welfare Benefits		3401-3402	7,013,244.00	6,839,213.00	3,694,927.67	6,839,213.00	0.00	0.0%
Unemployment Insurance		3501-3502	16,385.00	16,956.00	8,917.86	16,959.00	(3.00)	0.0%
Workers' Compensation		3601-3602	787,365.00	814,257.00	432,617.66	814,377.00	(120.00)	0.0%
OPEB, Allocated		3701-3702	0.00	16,420.00	9,294.10	16,420.00	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	27,375.00	28,088.00	14,177.52	28,088.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,399,761.00	14,484,580.00	7,752,600.16	14,485,427.00	(847.00)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	513,534.00	446,829.00	402,367.06	448,329.00	(1,500.00)	-0.3%
Books and Other Reference Materials		4200	21,998.00	39,195.00	6,283.10	39,434.00	(239.00)	-0.6%
Materials and Supplies		4300	1,183,602.00	1,609,853.00	586,325.42	1,611,995.00	(2,142.00)	-0.1%
Noncapitalized Equipment		4400	95,939.00	227,621.00	104,737.73	232,993.00	(5,372.00)	-2.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,815,073.00	2,323,498.00	1,099,713.31	2,332,751.00	(9,253.00)	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	825,000.00	808,120.00	100,436.80	808,120.00	0.00	0.0%
Travel and Conferences		5200	116,608.00	138,430.00	64,128.84	138,070.00	360.00	0.3%
Dues and Memberships		5300	34,789.00	31,270.00	20,957.39	30,760.00	510.00	1.6%
Insurance		5400-5450	554,400.00	553,633.00	548,633.00	553,633.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,239,496.00	1,255,666.00	573,932.09	1,255,666.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	388,527.00	382,666.00	131,185.61	384,780.00	(2,114.00)	-0.6%
Transfers of Direct Costs		5710	233,750.00	182,595.00	77,365.12	182,595.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,720.00)	(3,374.00)	(1,351.04)	(3,374.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,177,330.00	1,367,836.00	440,937.45	1,376,279.00	(8,443.00)	-0.6%
Communications		5900	164,721.00	166,604.00	94,985.38	166,604.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,732,901.00	4,883,446.00	2,051,210.64	4,893,133.00	(9,687.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,520.00	5,520.00	0.00	5,520.00	0.00	0.0%
Equipment Replacement		6500	50,000.00	45,951.00	39,916.51	45,951.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			55,520.00	51,471.00	39,916.51	51,471.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	6,750.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	6,750.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(642,003.00)	(735,937.00)	0.00	(735,937.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(216,188.00)	(209,540.00)	(4,313.90)	(209,540.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(858,191.00)	(945,477.00)	(4,313.90)	(945,477.00)	0.00	0.0%
TOTAL, EXPENDITURES			54,591,331.00	56,532,562.00	29,786,041.92	56,557,512.00	(24,950.00)	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)
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	97,597.00	97,597.00	90,000.00	97,597.00	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			97,597.00	97,597.00	90,000.00	97,597.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(15,288,870.00)	(14,709,682.00)	(1,200,000.00)	(14,695,182.00)	14,500.00	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,288,870.00)	(14,709,682.00)	(1,200,000.00)	(14,695,182.00)	14,500.00	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(15,386,467.00)	(14,807,279.00)	(1,290,000.00)	(14,792,779.00)	14,500.00	-0.1%

2018-19 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, 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	712,677.00	744,526.00	0.00	744,526.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,458,696.00	3,278,964.00	536,683.39	3,278,964.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,303,254.00	5,922,300.00	1,351,366.35	5,922,300.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,108,187.00	7,933,358.00	3,790,071.20	7,955,426.00	22,068.00	0.3%
5) TOTAL, REVENUES			15,582,814.00	17,879,148.00	5,678,120.94	17,901,216.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,615,843.00	8,842,091.00	4,551,616.40	8,843,401.00	(1,310.00)	0.0%
2) Classified Salaries		2000-2999	4,832,864.00	5,104,586.00	2,594,477.81	5,103,376.00	1,210.00	0.0%
3) Employee Benefits		3000-3999	8,896,014.00	8,679,209.00	2,958,752.52	8,679,382.00	(173.00)	0.0%
4) Books and Supplies		4000-4999	1,961,511.00	7,388,370.00	1,236,797.13	7,301,713.00	86,657.00	1.2%
5) Services and Other Operating Expenditures		5000-5999	6,275,422.00	6,524,027.00	2,814,034.25	6,603,696.00	(79,669.00)	-1.2%
6) Capital Outlay		6000-6999	93,027.00	157,734.00	109,768.22	172,017.00	(14,283.00)	-9.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	70,000.00	70,000.00	30,000.00	70,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	642,003.00	735,937.00	0.00	735,937.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,386,684.00	37,501,954.00	14,295,446.33	37,509,522.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,803,870.00)	(19,622,806.00)	(8,617,325.39)	(19,608,306.00)		
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	15,288,870.00	14,709,682.00	1,200,000.00	14,695,182.00	(14,500.00)	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,288,870.00	14,709,682.00	1,200,000.00	14,695,182.00		

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)			(515,000.00)	(4,913,124.00)	(7,417,325.39)	(4,913,124.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	615,270.00	4,913,125.00		4,913,125.00	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)			615,270.00	4,913,125.00		4,913,125.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			615,270.00	4,913,125.00		4,913,125.00		
2) Ending Balance, June 30 (E + F1e)			100,270.00	1.00		1.00		
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			100,270.00	1.00		1.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	712,677.00	744,526.00	0.00	744,526.00	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			712,677.00	744,526.00	0.00	744,526.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,556,555.00	1,556,974.00	0.00	1,556,974.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,010,377.00	491,529.00	609.00	491,529.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	610,356.00	765,825.00	364,792.42	765,825.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	127,539.00	204,291.00	81,082.51	204,291.00	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	10,696.00	23,169.00	10,713.84	23,169.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	95,304.00	141,158.00	49,735.62	141,158.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	40,021.00	20,010.00	40,021.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	47,869.00	46,804.00	0.00	46,804.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	9,193.00	9,740.00	9,193.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,458,696.00	3,278,964.00	536,683.39	3,278,964.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	340,500.00	426,625.00	35,156.77	426,625.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	233,805.00	233,805.00	151,972.99	233,805.00	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	353,705.00	774,155.00	774,155.35	774,155.00	0.00	0.0%
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	3,375,244.00	4,487,715.00	390,081.24	4,487,715.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,303,254.00	5,922,300.00	1,351,366.35	5,922,300.00	0.00	0.0%

2018-19 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, 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)
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	1,940,000.00	1,940,000.00	1,065,900.25	1,940,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,251,331.00	1,503,586.00	0.00	1,503,586.00	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	520,000.00	560,000.00	280,940.02	560,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	406,056.00	938,972.00	903,995.93	961,040.00	22,068.00	2.4%
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	2,990,800.00	2,990,800.00	1,539,235.00	2,990,800.00	0.00	0.0%
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			7,108,187.00	7,933,358.00	3,790,071.20	7,955,426.00	22,068.00	0.3%
TOTAL, REVENUES			15,582,814.00	17,879,148.00	5,678,120.94	17,901,216.00	22,068.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,874,928.00	6,997,294.00	3,633,315.51	6,998,604.00	(1,310.00)	0.0%
Certificated Pupil Support Salaries		1200	1,153,397.00	1,244,820.00	571,411.97	1,244,820.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	587,518.00	592,977.00	342,925.17	592,977.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	7,000.00	3,963.75	7,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,615,843.00	8,842,091.00	4,551,616.40	8,843,401.00	(1,310.00)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,573,949.00	2,661,305.00	1,341,429.68	2,661,305.00	0.00	0.0%
Classified Support Salaries		2200	1,297,367.00	1,342,961.00	742,814.99	1,342,961.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	244,133.00	244,133.00	121,994.25	244,133.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	279,754.00	300,331.00	135,712.50	299,121.00	1,210.00	0.4%
Other Classified Salaries		2900	437,661.00	555,856.00	252,526.39	555,856.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,832,864.00	5,104,586.00	2,594,477.81	5,103,376.00	1,210.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,184,647.00	4,219,743.00	715,716.77	4,219,848.00	(105.00)	0.0%
PERS		3201-3202	848,360.00	872,313.00	426,611.84	872,313.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	468,602.00	493,818.00	238,950.59	493,857.00	(39.00)	0.0%
Health and Welfare Benefits		3401-3402	3,074,201.00	2,757,608.00	1,406,365.25	2,757,608.00	0.00	0.0%
Unemployment Insurance		3501-3502	6,821.00	6,781.00	3,351.59	6,781.00	0.00	0.0%
Workers' Compensation		3601-3602	306,574.00	321,963.00	163,901.41	321,992.00	(29.00)	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	6,809.00	6,983.00	3,855.07	6,983.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,896,014.00	8,679,209.00	2,958,752.52	8,679,382.00	(173.00)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	332,650.00	758,062.00	309,302.17	767,662.00	(9,600.00)	-1.3%
Books and Other Reference Materials		4200	58,331.00	89,481.00	37,087.88	100,560.00	(11,079.00)	-12.4%
Materials and Supplies		4300	1,185,493.00	5,629,599.00	633,015.10	5,422,703.00	206,896.00	3.7%
Noncapitalized Equipment		4400	385,037.00	911,228.00	257,391.98	1,010,788.00	(99,560.00)	-10.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,961,511.00	7,388,370.00	1,236,797.13	7,301,713.00	86,657.00	1.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,361,959.00	1,461,388.00	301,922.14	1,461,388.00	0.00	0.0%
Travel and Conferences		5200	93,523.00	129,750.00	60,475.07	134,292.00	(4,542.00)	-3.5%
Dues and Memberships		5300	2,441.00	16,191.00	15,330.70	16,191.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,100.00	21,800.00	10,878.40	21,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,525.00	331,854.00	138,193.30	335,454.00	(3,600.00)	-1.1%
Transfers of Direct Costs		5710	(233,750.00)	(182,595.00)	(77,365.12)	(182,595.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(6,000.00)	(3,803.54)	(6,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,902,908.00	4,737,741.00	2,362,681.91	4,809,268.00	(71,527.00)	-1.5%
Communications		5900	12,716.00	13,898.00	5,721.39	13,898.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,275,422.00	6,524,027.00	2,814,034.25	6,603,696.00	(79,669.00)	-1.2%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	93,027.00	157,734.00	109,768.22	172,017.00	(14,283.00)	-9.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			93,027.00	157,734.00	109,768.22	172,017.00	(14,283.00)	-9.1%
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	70,000.00	70,000.00	30,000.00	70,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			70,000.00	70,000.00	30,000.00	70,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	642,003.00	735,937.00	0.00	735,937.00	0.00	0.0%
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			642,003.00	735,937.00	0.00	735,937.00	0.00	0.0%
TOTAL, EXPENDITURES			31,386,684.00	37,501,954.00	14,295,446.33	37,509,522.00	(7,568.00)	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)
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	15,288,870.00	14,709,682.00	1,200,000.00	14,695,182.00	(14,500.00)	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			15,288,870.00	14,709,682.00	1,200,000.00	14,695,182.00	(14,500.00)	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			15,288,870.00	14,709,682.00	1,200,000.00	14,695,182.00	14,500.00	-0.1%

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	67,320,844.00	68,113,115.00	38,145,204.72	68,113,115.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,458,696.00	3,292,062.00	549,781.39	3,292,062.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,946,833.00	8,705,672.00	2,027,120.24	8,705,672.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,267,582.00	9,315,404.00	4,387,577.63	9,347,422.00	32,018.00	0.3%
5) TOTAL, REVENUES			85,993,955.00	89,426,253.00	45,109,683.98	89,458,271.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	35,520,329.00	36,791,225.00	19,242,064.59	36,796,536.00	(5,311.00)	0.0%
2) Classified Salaries		2000-2999	12,374,645.00	12,890,496.00	6,744,194.82	12,890,448.00	48.00	0.0%
3) Employee Benefits		3000-3999	23,295,775.00	23,163,789.00	10,711,352.68	23,164,809.00	(1,020.00)	0.0%
4) Books and Supplies		4000-4999	3,776,584.00	9,711,868.00	2,336,510.44	9,634,464.00	77,404.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	11,008,323.00	11,407,473.00	4,865,244.89	11,496,829.00	(89,356.00)	-0.8%
6) Capital Outlay		6000-6999	148,547.00	209,205.00	149,684.73	223,488.00	(14,283.00)	-6.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	70,000.00	70,000.00	36,750.00	70,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(216,188.00)	(209,540.00)	(4,313.90)	(209,540.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			85,978,015.00	94,034,516.00	44,081,488.25	94,067,034.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			15,940.00	(4,608,263.00)	1,028,195.73	(4,608,763.00)		
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	97,597.00	97,597.00	90,000.00	97,597.00	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			(97,597.00)	(97,597.00)	(90,000.00)	(97,597.00)		

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)			(81,657.00)	(4,705,860.00)	938,195.73	(4,706,360.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	10,106,230.00	15,347,944.00	15,347,944.00	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)				10,106,230.00	15,347,944.00	15,347,944.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				10,106,230.00	15,347,944.00	15,347,944.00		
2) Ending Balance, June 30 (E + F1e)				10,024,573.00	10,642,084.00	10,641,584.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	27,200.00	27,200.00	27,200.00		
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	100,270.00	1.00	1.00		
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	4,518,204.00	4,660,415.00	4,423,445.00		
Additional 2% Reserve for Economic L			0000 9780	1,627,015.00				
One-time Mandated Costs			0000 9780	1,295,000.00				
South County Consortium SOCC			0000 9780	896,189.00				
Local Site Donations			0000 9780	0.00				
Curriculum Adoptions			0000 9780	700,000.00				
Additional 2% Reserve for Economic L			0000 9780		1,856,263.00			
One-time Mandated Costs			0000 9780		1,295,000.00			
South County Consortium Reserves			0000 9780		809,152.00			
Local Site Donations			0000 9780		0.00			
Curriculum Adoptions			0000 9780		700,000.00			
Additional 2% Reserve for Economic L			0000 9780			1,883,293.00		
One-time Mandated Costs			0000 9780			1,030,000.00		
South County Consortium (SOCC)			0000 9780			810,152.00		
Local Site Donations			0000 9780			0.00		
Curriculum Adoptions			0000 9780			700,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	2,440,523.00	2,824,939.00	2,824,939.00		
Unassigned/Unappropriated Amount			9790	2,938,376.00	3,129,529.00	3,365,999.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	25,775,541.00	25,236,979.00	14,122,477.00	25,236,979.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	7,374,811.00	6,518,360.00	3,937,313.00	6,518,360.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	4,687.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	247,000.00	245,720.00	123,472.02	245,720.00	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	29,475,000.00	31,222,193.00	16,999,363.57	31,222,193.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,115,000.00	1,155,466.00	1,111,805.87	1,155,466.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	195.28	0.00	0.00	0.0%
Supplemental Taxes		8044	900,000.00	902,000.00	319,350.85	902,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,300,000.00	2,294,507.00	1,339,238.00	2,294,507.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	800,000.00	1,233,659.00	959,659.13	1,233,659.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			67,987,352.00	68,808,884.00	38,917,561.72	68,808,884.00	0.00	0.0%
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	(1,379,185.00)	(1,440,295.00)	(772,357.00)	(1,440,295.00)	0.00	0.0%
Property Taxes Transfers		8097	712,677.00	744,526.00	0.00	744,526.00	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			67,320,844.00	68,113,115.00	38,145,204.72	68,113,115.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,556,555.00	1,556,974.00	0.00	1,556,974.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,010,377.00	491,529.00	609.00	491,529.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	610,356.00	765,825.00	364,792.42	765,825.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	127,539.00	204,291.00	81,082.51	204,291.00	0.00	0.0%

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Title III, Part A, Immigrant Education Program	4201	8290	10,696.00	23,169.00	10,713.84	23,169.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	95,304.00	141,158.00	49,735.62	141,158.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	40,021.00	20,010.00	40,021.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	47,869.00	46,804.00	0.00	46,804.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	22,291.00	22,838.00	22,291.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,458,696.00	3,292,062.00	549,781.39	3,292,062.00	0.00	0.0%
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	1,553,890.00	1,620,323.00	296,252.00	1,620,323.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,407,189.00	1,566,674.00	409,533.66	1,566,674.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	233,805.00	233,805.00	151,972.99	233,805.00	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	353,705.00	774,155.00	774,155.35	774,155.00	0.00	0.0%
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	3,398,244.00	4,510,715.00	395,206.24	4,510,715.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,946,833.00	8,705,672.00	2,027,120.24	8,705,672.00	0.00	0.0%

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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	1,940,000.00	1,940,000.00	1,065,900.25	1,940,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	150,000.00	150,000.00	61,204.56	150,000.00	0.00	0.0%
Interest		8660	253,500.00	298,500.00	105,647.03	298,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	1,651,879.00	1,805,220.00	75,720.00	1,805,220.00	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	542,700.00	582,700.00	304,056.22	582,700.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	738,703.00	1,548,184.00	1,235,814.57	1,580,202.00	32,018.00	2.1%
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	2,990,800.00	2,990,800.00	1,539,235.00	2,990,800.00	0.00	0.0%
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			8,267,582.00	9,315,404.00	4,387,577.63	9,347,422.00	32,018.00	0.3%
TOTAL, REVENUES			85,993,955.00	89,426,253.00	45,109,683.98	89,458,271.00	32,018.00	0.0%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	29,197,566.00	30,256,158.00	15,722,993.82	30,261,469.00	(5,311.00)	0.0%
Certificated Pupil Support Salaries		1200	2,529,015.00	2,671,150.00	1,327,391.78	2,671,150.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,662,104.00	3,717,081.00	2,128,513.82	3,717,081.00	0.00	0.0%
Other Certificated Salaries		1900	131,644.00	146,836.00	63,165.17	146,836.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			35,520,329.00	36,791,225.00	19,242,064.59	36,796,536.00	(5,311.00)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,743,411.00	2,850,749.00	1,431,167.02	2,850,749.00	0.00	0.0%
Classified Support Salaries		2200	3,890,619.00	4,091,796.00	2,197,598.46	4,091,796.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	896,685.00	901,337.00	508,966.52	901,337.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,231,275.00	3,257,061.00	1,778,660.69	3,255,851.00	1,210.00	0.0%
Other Classified Salaries		2900	1,612,655.00	1,789,553.00	827,802.13	1,790,715.00	(1,162.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			12,374,645.00	12,890,496.00	6,744,194.82	12,890,448.00	48.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,468,206.00	8,705,563.00	3,092,588.31	8,706,229.00	(666.00)	0.0%
PERS		3201-3202	2,182,935.00	2,195,151.00	1,136,509.92	2,195,151.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,405,860.00	1,454,806.00	744,846.32	1,455,008.00	(202.00)	0.0%
Health and Welfare Benefits		3401-3402	10,087,445.00	9,596,821.00	5,101,292.92	9,596,821.00	0.00	0.0%
Unemployment Insurance		3501-3502	23,206.00	23,737.00	12,269.45	23,740.00	(3.00)	0.0%
Workers' Compensation		3601-3602	1,093,939.00	1,136,220.00	596,519.07	1,136,369.00	(149.00)	0.0%
OPEB, Allocated		3701-3702	0.00	16,420.00	9,294.10	16,420.00	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	34,184.00	35,071.00	18,032.59	35,071.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,295,775.00	23,163,789.00	10,711,352.68	23,164,809.00	(1,020.00)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	846,184.00	1,204,891.00	711,669.23	1,215,991.00	(11,100.00)	-0.9%
Books and Other Reference Materials		4200	80,329.00	128,676.00	43,370.98	139,994.00	(11,318.00)	-8.8%
Materials and Supplies		4300	2,369,095.00	7,239,452.00	1,219,340.52	7,034,698.00	204,754.00	2.8%
Noncapitalized Equipment		4400	480,976.00	1,138,849.00	362,129.71	1,243,781.00	(104,932.00)	-9.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,776,584.00	9,711,868.00	2,336,510.44	9,634,464.00	77,404.00	0.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,186,959.00	2,269,508.00	402,358.94	2,269,508.00	0.00	0.0%
Travel and Conferences		5200	210,131.00	268,180.00	124,603.91	272,362.00	(4,182.00)	-1.6%
Dues and Memberships		5300	37,230.00	47,461.00	36,288.09	46,951.00	510.00	1.1%
Insurance		5400-5450	554,400.00	553,633.00	548,633.00	553,633.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,260,596.00	1,277,466.00	584,810.49	1,277,466.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	508,052.00	714,520.00	269,378.91	720,234.00	(5,714.00)	-0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,720.00)	(9,374.00)	(5,154.58)	(9,374.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,080,238.00	6,105,577.00	2,803,619.36	6,185,547.00	(79,970.00)	-1.3%
Communications		5900	177,437.00	180,502.00	100,706.77	180,502.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,008,323.00	11,407,473.00	4,865,244.89	11,496,829.00	(89,356.00)	-0.8%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	98,547.00	163,254.00	109,768.22	177,537.00	(14,283.00)	-8.7%
Equipment Replacement		6500	50,000.00	45,951.00	39,916.51	45,951.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			148,547.00	209,205.00	149,684.73	223,488.00	(14,283.00)	-6.8%
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	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	70,000.00	70,000.00	36,750.00	70,000.00	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								
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 Transfers	All Other	7221-7223	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)			70,000.00	70,000.00	36,750.00	70,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(216,188.00)	(209,540.00)	(4,313.90)	(209,540.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(216,188.00)	(209,540.00)	(4,313.90)	(209,540.00)	0.00	0.0%
TOTAL, EXPENDITURES			85,978,015.00	94,034,516.00	44,081,488.25	94,067,034.00	(32,518.00)	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)
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	97,597.00	97,597.00	90,000.00	97,597.00	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			97,597.00	97,597.00	90,000.00	97,597.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(97,597.00)	(97,597.00)	(90,000.00)	(97,597.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
3010	ESSA: Title I, Part A, Basic Grants Low-Inco	1.00
Total, Restricted Balance		<u>1.00</u>

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Description	Resource Codes	Object Codes	Original Budget (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	65,045.00	65,045.00	0.00	65,045.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,662,995.00	1,662,995.00	1,147,501.50	1,662,995.00	0.00	0.0%
4) Other Local Revenue		8600-8799	244,500.00	344,486.00	171,436.52	344,717.00	231.00	0.1%
5) TOTAL, REVENUES			1,972,540.00	2,072,526.00	1,318,938.02	2,072,757.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	715,046.00	769,789.00	374,957.75	769,789.00	0.00	0.0%
2) Classified Salaries		2000-2999	376,535.00	384,637.00	219,044.18	384,831.00	(194.00)	-0.1%
3) Employee Benefits		3000-3999	447,082.00	448,871.00	217,464.97	448,908.00	(37.00)	0.0%
4) Books and Supplies		4000-4999	63,385.00	112,538.00	54,984.14	112,538.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	259,658.00	529,041.00	231,280.63	529,041.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	2,050.00	0.00	2,050.00	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	109,456.00	101,853.00	4,313.90	101,853.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,971,162.00	2,348,779.00	1,102,045.57	2,349,010.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,378.00	(276,253.00)	216,892.45	(276,253.00)		
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)			1,378.00	(276,253.00)	216,892.45	(276,253.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	481,984.00	1,512,474.00		1,512,474.00	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)			481,984.00	1,512,474.00		1,512,474.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			481,984.00	1,512,474.00		1,512,474.00		
2) Ending Balance, June 30 (E + F1e)			483,362.00	1,236,221.00		1,236,221.00		
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			51,337.00	601,222.00		601,222.00		
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	432,026.00	634,999.00		634,999.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1.00)	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%
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	65,045.00	65,045.00	0.00	65,045.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			65,045.00	65,045.00	0.00	65,045.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	286,000.00	286,000.00	444,455.00	286,000.00	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	1,329,945.00	1,329,945.00	672,119.50	1,329,945.00	0.00	0.0%
All Other State Revenue	All Other	8590	47,050.00	47,050.00	30,927.00	47,050.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,662,995.00	1,662,995.00	1,147,501.50	1,662,995.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	12,452.18	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	95,460.00	53,972.00	95,460.00	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	219,500.00	224,026.00	105,012.34	224,257.00	231.00	0.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			244,500.00	344,486.00	171,436.52	344,717.00	231.00	0.1%
TOTAL, REVENUES			1,972,540.00	2,072,526.00	1,318,938.02	2,072,757.00		

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	423,165.00	472,911.00	206,463.20	472,911.00	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	291,881.00	291,881.00	159,218.43	291,881.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	4,997.00	9,276.12	4,997.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			715,046.00	769,789.00	374,957.75	769,789.00	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	31,195.00	31,195.00	17,876.31	31,195.00	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	100,879.00	100,879.00	58,262.61	100,879.00	0.00	0.0%
Other Classified Salaries		2900	244,461.00	252,563.00	142,905.26	252,757.00	(194.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			376,535.00	384,637.00	219,044.18	384,831.00	(194.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	139,386.00	140,584.00	50,603.84	140,584.00	0.00	0.0%
PERS		3201-3202	76,990.00	72,902.00	35,870.66	72,920.00	(18.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	39,948.00	41,416.00	22,806.22	41,431.00	(15.00)	0.0%
Health and Welfare Benefits		3401-3402	162,407.00	164,804.00	92,581.45	164,804.00	0.00	0.0%
Unemployment Insurance		3501-3502	529.00	556.00	283.96	556.00	0.00	0.0%
Workers' Compensation		3601-3602	25,062.00	25,712.00	13,627.31	25,716.00	(4.00)	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	2,760.00	2,897.00	1,691.53	2,897.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			447,082.00	448,871.00	217,464.97	448,908.00	(37.00)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	500.00	13,250.00	11,646.46	13,250.00	0.00	0.0%
Books and Other Reference Materials		4200	2,546.00	4,274.00	1,931.33	4,274.00	0.00	0.0%
Materials and Supplies		4300	56,339.00	89,657.00	37,623.99	88,907.00	750.00	0.8%
Noncapitalized Equipment		4400	4,000.00	5,357.00	3,782.36	6,107.00	(750.00)	-14.0%
TOTAL, BOOKS AND SUPPLIES			63,385.00	112,538.00	54,984.14	112,538.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	153,800.00	153,800.00	0.00	153,800.00	0.00	0.0%
Travel and Conferences		5200	8,500.00	13,615.00	5,441.74	13,615.00	0.00	0.0%
Dues and Memberships		5300	1,300.00	1,520.00	1,520.00	1,520.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	900.00	1,826.00	175.64	1,826.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,100.00	213,372.00	175,950.68	213,372.00	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	1,220.00	3,270.00	382.02	3,270.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	77,688.00	131,978.00	40,357.37	131,978.00	0.00	0.0%
Communications		5900	4,150.00	9,660.00	7,453.18	9,660.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			259,658.00	529,041.00	231,280.63	529,041.00	0.00	0.0%
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	2,050.00	0.00	2,050.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	2,050.00	0.00	2,050.00	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	109,456.00	101,853.00	4,313.90	101,853.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			109,456.00	101,853.00	4,313.90	101,853.00	0.00	0.0%
TOTAL, EXPENDITURES			1,971,162.00	2,348,779.00	1,102,045.57	2,349,010.00		

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		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>
6391	Adult Education Program	297,136.00
9010	Other Restricted Local	304,086.00
Total, Restricted Balance		<u>601,222.00</u>

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,100,000.00	1,175,000.00	288,461.82	1,175,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	80,000.00	80,000.00	48,457.51	80,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	802,000.00	804,000.00	414,965.25	804,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,982,000.00	2,059,000.00	751,884.58	2,059,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	782,857.00	839,852.00	396,827.21	839,852.00	0.00	0.0%
3) Employee Benefits		3000-3999	465,380.00	450,034.00	226,038.01	447,034.00	3,000.00	0.7%
4) Books and Supplies		4000-4999	692,200.00	727,332.00	394,377.00	729,809.00	(2,477.00)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	32,128.00	48,297.00	18,925.13	48,820.00	(523.00)	-1.1%
6) Capital Outlay		6000-6999	0.00	18,073.00	0.00	18,073.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	106,732.00	107,687.00	0.00	107,687.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,079,297.00	2,191,275.00	1,036,167.35	2,191,275.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(97,297.00)	(132,275.00)	(284,282.77)	(132,275.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	97,597.00	97,597.00	90,000.00	97,597.00	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			97,597.00	97,597.00	90,000.00	97,597.00		

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)			300.00	(34,678.00)	(194,282.77)	(34,678.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,008.00	164,923.00		164,923.00	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)			40,008.00	164,923.00		164,923.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,008.00	164,923.00		164,923.00		
2) Ending Balance, June 30 (E + F1e)			40,308.00	130,245.00		130,245.00		
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			40,308.00	130,245.00		130,245.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,100,000.00	1,175,000.00	288,461.82	1,175,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,100,000.00	1,175,000.00	288,461.82	1,175,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	80,000.00	80,000.00	48,457.51	80,000.00	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			80,000.00	80,000.00	48,457.51	80,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	750,000.00	750,000.00	394,686.71	750,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	4,000.00	1,342.86	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	40,000.00	40,000.00	13,331.85	40,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	10,000.00	10,000.00	5,603.83	10,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			802,000.00	804,000.00	414,965.25	804,000.00	0.00	0.0%
TOTAL, REVENUES			1,982,000.00	2,059,000.00	751,884.58	2,059,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
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	641,852.00	688,847.00	321,461.22	688,847.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	101,005.00	111,005.00	57,399.31	111,005.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	40,000.00	40,000.00	17,966.68	40,000.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			782,857.00	839,852.00	396,827.21	839,852.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	130,202.00	132,509.00	65,204.01	132,509.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	54,053.00	55,496.00	27,507.82	55,496.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	262,584.00	243,035.00	123,600.52	240,035.00	3,000.00	1.2%
Unemployment Insurance		3501-3502	355.00	363.00	180.39	363.00	0.00	0.0%
Workers' Compensation		3601-3602	17,586.00	18,031.00	9,195.27	18,031.00	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	600.00	600.00	350.00	600.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			465,380.00	450,034.00	226,038.01	447,034.00	3,000.00	0.7%
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	57,200.00	69,970.00	42,682.37	69,447.00	523.00	0.7%
Noncapitalized Equipment		4400	15,000.00	14,978.00	14,305.77	17,978.00	(3,000.00)	-20.0%
Food		4700	620,000.00	642,384.00	337,388.86	642,384.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			692,200.00	727,332.00	394,377.00	729,809.00	(2,477.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	2,000.00	1,325.68	2,000.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	321.26	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,500.00	5,500.00	1,606.44	5,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,800.00	14,312.00	4,101.32	14,835.00	(523.00)	-3.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,500.00	6,104.00	4,765.96	6,104.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,628.00	17,181.00	5,552.13	17,181.00	0.00	0.0%
Communications		5900	2,200.00	2,200.00	1,252.34	2,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,128.00	48,297.00	18,925.13	48,820.00	(523.00)	-1.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	18,073.00	0.00	18,073.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	18,073.00	0.00	18,073.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	106,732.00	107,687.00	0.00	107,687.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			106,732.00	107,687.00	0.00	107,687.00	0.00	0.0%
TOTAL, EXPENDITURES			2,079,297.00	2,191,275.00	1,036,167.35	2,191,275.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	97,597.00	97,597.00	90,000.00	97,597.00	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			97,597.00	97,597.00	90,000.00	97,597.00	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 Long-Term Debt Proceeds		8965	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)			97,597.00	97,597.00	90,000.00	97,597.00		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	130,245.00
Total, Restricted Balance		<u>130,245.00</u>

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Description	Resource Codes	Object Codes	Original Budget (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	1,100.00	590.60	1,100.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,100.00	590.60	1,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	73,000.00	0.00	73,000.00	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	73,000.00	0.00	73,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(71,900.00)	590.60	(71,900.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(71,900.00)	590.60	(71,900.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	71,841.00	72,596.00		72,596.00	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)			71,841.00	72,596.00		72,596.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,841.00	72,596.00		72,596.00		
2) Ending Balance, June 30 (E + F1e)			71,841.00	696.00		696.00		
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	71,841.00	696.00		696.00		
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	1,100.00	590.60	1,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	1,100.00	590.60	1,100.00	0.00	0.0%
TOTAL, REVENUES			0.00	1,100.00	590.60	1,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	73,000.00	0.00	73,000.00	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	73,000.00	0.00	73,000.00	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	73,000.00	0.00	73,000.00		

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								
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		

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

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Description	Resource Codes	Object Codes	Original Budget (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	350,000.00	440,090.00	224,649.61	440,090.00	0.00	0.0%
5) TOTAL, REVENUES			350,000.00	440,090.00	224,649.61	440,090.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	140,000.00	140,000.00	9,075.33	140,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,306.00	5,306.00	343.95	5,306.00	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	13,000.00	19,520.00	6,525.94	19,520.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,170,000.00	5,000,360.00	1,778,509.90	5,000,360.00	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			3,328,306.00	5,165,186.00	1,794,455.12	5,165,186.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,978,306.00)	(4,725,096.00)	(1,569,805.51)	(4,725,096.00)		
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	4,903.00	4,903.20	4,903.00	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	4,903.00	4,903.20	4,903.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,978,306.00)	(4,720,193.00)	(1,564,902.31)	(4,720,193.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,007,574.00	22,550,115.00		22,550,115.00	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)			11,007,574.00	22,550,115.00		22,550,115.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,007,574.00	22,550,115.00		22,550,115.00		
2) Ending Balance, June 30 (E + F1e)			8,029,268.00	17,829,922.00		17,829,922.00		
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) Legally Restricted Balance		9740	7,810,752.00	17,611,406.00		17,611,406.00		
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	218,516.00	218,516.00		218,516.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	420,000.00	204,559.61	420,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	20,090.00	20,090.00	20,090.00	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			350,000.00	440,090.00	224,649.61	440,090.00	0.00	0.0%
TOTAL, REVENUES			350,000.00	440,090.00	224,649.61	440,090.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	140,000.00	140,000.00	9,075.33	140,000.00	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			140,000.00	140,000.00	9,075.33	140,000.00	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	2,030.00	2,030.00	131.59	2,030.00	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	70.00	70.00	4.54	70.00	0.00	0.0%
Workers' Compensation		3601-3602	3,206.00	3,206.00	207.82	3,206.00	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			5,306.00	5,306.00	343.95	5,306.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	6.60	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,000.00	19,520.00	6,519.34	19,520.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,000.00	19,520.00	6,525.94	19,520.00	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	1,205,000.00	1,666,500.00	1,437,868.79	1,666,500.00	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	1,965,000.00	3,333,860.00	340,641.11	3,333,860.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,170,000.00	5,000,360.00	1,778,509.90	5,000,360.00	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								
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			3,328,306.00	5,165,186.00	1,794,455.12	5,165,186.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	4,903.00	4,903.20	4,903.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	4,903.00	4,903.20	4,903.00	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	4,903.00	4,903.20	4,903.00		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
9010	Other Restricted Local	17,611,406.00
Total, Restricted Balance		<u>17,611,406.00</u>

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Description	Resource Codes	Object Codes	Original Budget (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		6300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	468,150.00	480,000.00	394,410.90	480,000.00	0.00	0.0%
5) TOTAL, REVENUES			468,150.00	480,000.00	394,410.90	480,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	58,905.00	81,965.00	55,149.00	83,465.00	(1,500.00)	-1.8%
6) Capital Outlay		6000-6999	300,000.00	478,640.00	247,711.81	488,640.00	(10,000.00)	-2.1%
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			358,905.00	560,605.00	302,860.81	572,105.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			109,245.00	(80,605.00)	91,550.09	(92,105.00)		
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)			109,245.00	(80,605.00)	91,550.09	(92,105.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,170,953.00	1,506,906.00		1,506,906.00	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)								
			1,170,953.00	1,506,906.00		1,506,906.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			1,170,953.00	1,506,906.00		1,506,906.00		
2) Ending Balance, June 30 (E + F1e)								
			1,280,198.00	1,426,301.00		1,414,801.00		
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) Legally Restricted Balance								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	1,280,198.00	1,426,301.00		1,414,801.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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	18,000.00	30,000.00	14,429.94	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	450,000.00	450,000.00	379,980.96	450,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	150.00	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			468,150.00	480,000.00	394,410.90	480,000.00	0.00	0.0%
TOTAL, REVENUES			468,150.00	480,000.00	394,410.90	480,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,905.00	66,965.00	55,149.00	68,465.00	(1,500.00)	-2.2%
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	15,000.00	0.00	15,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,905.00	81,965.00	55,149.00	83,465.00	(1,500.00)	-1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	300,000.00	478,640.00	247,711.81	488,640.00	(10,000.00)	-2.1%
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	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			300,000.00	478,640.00	247,711.81	488,640.00	(10,000.00)	-2.1%
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			358,905.00	560,605.00	302,860.81	572,105.00		

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>

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Description	Resource Codes	Object Codes	Original Budget (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	18,615.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	429,608.00	533,177.00	91,964.76	533,177.00	0.00	0.0%
5) TOTAL, REVENUES			429,608.00	533,177.00	110,579.76	533,177.00		
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	12,000.00	0.00	12,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	48,741.00	47,134.30	48,741.00	0.00	0.0%
6) Capital Outlay		6000-6999	300,000.00	500,607.00	196,187.00	513,607.00	(13,000.00)	-2.6%
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			300,000.00	561,348.00	243,321.30	574,348.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			129,608.00	(28,171.00)	(132,741.54)	(41,171.00)		
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)			129,608.00	(28,171.00)	(132,741.54)	(41,171.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	719,638.00	1,396,230.00		1,396,230.00	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)			719,638.00	1,396,230.00		1,396,230.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			719,638.00	1,396,230.00		1,396,230.00		
2) Ending Balance, June 30 (E + F1e)			849,246.00	1,368,059.00		1,355,059.00		
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) 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	858,446.00	1,368,059.00		1,355,059.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(9,200.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	18,615.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	18,615.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	400,000.00	400,000.00	0.00	400,000.00	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	24,608.00	54,608.00	23,469.01	54,608.00	0.00	0.0%
Interest		8660	5,000.00	20,000.00	9,792.26	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	58,569.00	58,703.49	58,569.00	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			429,608.00	533,177.00	91,964.76	533,177.00	0.00	0.0%
TOTAL, REVENUES			429,608.00	533,177.00	110,579.76	533,177.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	12,000.00	0.00	12,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	12,000.00	0.00	12,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	48,741.00	47,134.30	48,741.00	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	48,741.00	47,134.30	48,741.00	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	108,289.00	79,451.00	121,289.00	(13,000.00)	-12.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	300,000.00	262,097.00	33,516.00	262,097.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	130,221.00	83,220.00	130,221.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,000.00	500,607.00	196,187.00	513,607.00	(13,000.00)	-2.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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			300,000.00	561,348.00	243,321.30	574,348.00		

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		8960	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>
6230	California Clean Energy Jobs Act	0.00
Total, Restricted Balance		<u>0.00</u>

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Description	Resource Codes	Object Codes	Original Budget (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	83.87	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	83.87	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	83.87	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	83.87	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	10,166.00	10,288.00		10,288.00	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)			10,166.00	10,288.00		10,288.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,166.00	10,288.00		10,288.00		
2) Ending Net Position, June 30 (E + F1e)			10,166.00	10,288.00		10,288.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	10,166.00	10,288.00		10,288.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	83.87	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	83.87	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	83.87	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In								
		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out								
		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues								
		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues								
		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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Description	Resource Codes	Object Codes	Original Budget (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	28,000.00	28,000.00	53,388.38	28,000.00	0.00	0.0%
5) TOTAL, REVENUES			28,000.00	28,000.00	53,388.38	28,000.00		
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	50,000.00	50,000.00	32,897.34	50,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			50,000.00	50,000.00	32,897.34	50,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,000.00)	(22,000.00)	20,491.04	(22,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(22,000.00)	(22,000.00)	20,491.04	(22,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	264,915.00	338,263.00		338,263.00	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)			264,915.00	338,263.00		338,263.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			264,915.00	338,263.00		338,263.00		
2) Ending Net Position, June 30 (E + F1e)			242,915.00	316,263.00		316,263.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	242,915.00	316,263.00		316,263.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	3,000.00	3,000.00	2,454.57	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	25,000.00	25,000.00	50,933.81	25,000.00	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			28,000.00	28,000.00	53,388.38	28,000.00	0.00	0.0%
TOTAL, REVENUES			28,000.00	28,000.00	53,388.38	28,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	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 - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	50,000.00	32,897.34	50,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			50,000.00	50,000.00	32,897.34	50,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			50,000.00	50,000.00	32,897.34	50,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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Description	Resource Codes	Object Codes	Original Budget (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	2,000.00	2,000.00	1,111.55	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	1,111.55	2,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	1,111.55	2,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,000.00	2,000.00	1,111.55	2,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	114,910.00	117,219.00		117,219.00	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)			114,910.00	117,219.00		117,219.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			114,910.00	117,219.00		117,219.00		
2) Ending Net Position, June 30 (E + F1e)			116,910.00	119,219.00		119,219.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	116,910.00	119,219.00		119,219.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,111.55	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	1,111.55	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	1,111.55	2,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,114.22	6,066.67	6,211.59	6,211.59	144.92	2%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,114.22	6,066.67	6,211.59	6,211.59	144.92	2%
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	32.82	187.20	28.04	28.04	(159.16)	-85%
c. Special Education-NPS/LCI	36.13	30.01	31.01	31.01	1.00	3%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	68.95	217.21	59.05	59.05	(158.16)	-73%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,183.17	6,283.88	6,270.64	6,270.64	(13.24)	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)
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	936.91	943.83	941.31	941.31	(2.52)	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)	936.91	943.83	941.31	941.31	(2.52)	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)	936.91	943.83	941.31	941.31	(2.52)	0%

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	67,368,589.00	3.67%	69,838,936.00	2.36%	71,490,499.00
2. Federal Revenues	8100-8299	13,098.00	-0.75%	13,000.00	0.00%	13,000.00
3. Other State Revenues	8300-8599	2,783,372.00	-46.47%	1,490,000.00	0.34%	1,495,000.00
4. Other Local Revenues	8600-8799	1,391,996.00	1.65%	1,415,000.00	1.77%	1,440,000.00
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	(14,695,182.00)	2.07%	(15,000,000.00)	2.00%	(15,300,000.00)
6. Total (Sum lines A1 thru A5c)		56,861,873.00	1.57%	57,756,936.00	2.39%	59,138,499.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				27,953,135.00		28,203,135.00
b. Step & Column Adjustment				250,000.00		251,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,953,135.00	0.89%	28,203,135.00	0.89%	28,454,135.00
2. Classified Salaries						
a. Base Salaries				7,787,072.00		7,859,072.00
b. Step & Column Adjustment				72,000.00		73,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,787,072.00	0.92%	7,859,072.00	0.93%	7,932,072.00
3. Employee Benefits	3000-3999	14,485,427.00	5.52%	15,285,000.00	3.43%	15,810,000.00
4. Books and Supplies	4000-4999	2,332,751.00	-11.05%	2,075,000.00	2.17%	2,120,000.00
5. Services and Other Operating Expenditures	5000-5999	4,893,133.00	-0.06%	4,890,000.00	2.04%	4,990,000.00
6. Capital Outlay	6000-6999	51,471.00	45.71%	75,000.00	0.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(945,477.00)	-18.03%	(775,000.00)	0.00%	(775,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	97,597.00	2.46%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		56,655,109.00	1.87%	57,712,207.00	1.72%	58,706,207.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		206,764.00		44,729.00		432,292.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,434,819.00		10,641,583.00		10,686,312.00
2. Ending Fund Balance (Sum lines C and D1)		10,641,583.00		10,686,312.00		11,118,604.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,200.00		27,200.00		27,200.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,423,445.00		4,423,445.00		4,423,445.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,824,939.00		2,686,626.00		2,730,327.00
2. Unassigned/Unappropriated	9790	3,365,999.00		3,549,041.00		3,937,632.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,641,583.00		10,686,312.00		11,118,604.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,824,939.00		2,686,626.00		2,730,327.00
c. Unassigned/Unappropriated	9790	3,365,999.00		3,549,041.00		3,937,632.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		6,190,938.00		6,235,667.00		6,667,959.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see detailed assumptions attached.						

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	744,526.00	0.06%	745,000.00	0.00%	745,000.00
2. Federal Revenues	8100-8299	3,278,964.00	-10.43%	2,937,000.00	2.00%	2,995,700.00
3. Other State Revenues	8300-8599	5,922,300.00	-12.03%	5,210,000.00	2.00%	5,314,000.00
4. Other Local Revenues	8600-8799	7,955,426.00	-0.07%	7,950,000.00	0.00%	7,950,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,695,182.00	2.07%	15,000,000.00	2.00%	15,300,000.00
6. Total (Sum lines A1 thru A5c)		32,596,398.00	-2.31%	31,842,000.00	1.45%	32,304,700.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,843,401.00		8,897,401.00
b. Step & Column Adjustment				54,000.00		54,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,843,401.00	0.61%	8,897,401.00	0.61%	8,951,901.00
2. Classified Salaries						
a. Base Salaries				5,103,376.00		5,129,376.00
b. Step & Column Adjustment				26,000.00		26,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,103,376.00	0.51%	5,129,376.00	0.52%	5,155,876.00
3. Employee Benefits	3000-3999	8,679,382.00	1.08%	8,773,500.00	0.79%	8,842,500.00
4. Books and Supplies	4000-4999	7,301,713.00	-58.27%	3,046,723.00	3.37%	3,149,423.00
5. Services and Other Operating Expenditures	5000-5999	6,603,696.00	-20.50%	5,250,000.00	3.05%	5,410,000.00
6. Capital Outlay	6000-6999	172,017.00	-70.93%	50,000.00	50.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	70,000.00	0.00%	70,000.00	0.00%	70,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	735,937.00	-15.07%	625,000.00	4.00%	650,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		37,509,522.00	-15.11%	31,842,000.00	1.45%	32,304,700.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,913,124.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,913,125.00		1.00		1.00
2. Ending Fund Balance (Sum lines C and D1)		1.00		1.00		1.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1.00		1.00		1.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1.00		1.00		1.00

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

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	68,113,115.00	3.63%	70,583,936.00	2.34%	72,235,499.00
2. Federal Revenues	8100-8299	3,292,062.00	-10.39%	2,950,000.00	1.99%	3,008,700.00
3. Other State Revenues	8300-8599	8,705,672.00	-23.04%	6,700,000.00	1.63%	6,809,000.00
4. Other Local Revenues	8600-8799	9,347,422.00	0.19%	9,365,000.00	0.27%	9,390,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		89,458,271.00	0.16%	89,598,936.00	2.06%	91,443,199.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,796,536.00		37,100,536.00
b. Step & Column Adjustment				304,000.00		305,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,796,536.00	0.83%	37,100,536.00	0.82%	37,406,036.00
2. Classified Salaries						
a. Base Salaries				12,890,448.00		12,988,448.00
b. Step & Column Adjustment				98,000.00		99,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,890,448.00	0.76%	12,988,448.00	0.77%	13,087,948.00
3. Employee Benefits	3000-3999	23,164,809.00	3.86%	24,058,500.00	2.47%	24,652,500.00
4. Books and Supplies	4000-4999	9,634,464.00	-46.84%	5,121,723.00	2.88%	5,269,423.00
5. Services and Other Operating Expenditures	5000-5999	11,496,829.00	-11.80%	10,140,000.00	2.56%	10,400,000.00
6. Capital Outlay	6000-6999	223,488.00	-44.07%	125,000.00	20.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	70,000.00	0.00%	70,000.00	0.00%	70,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(209,540.00)	-28.41%	(150,000.00)	-16.67%	(125,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	97,597.00	2.46%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		94,164,631.00	-4.90%	89,554,207.00	1.63%	91,010,907.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,706,360.00)		44,729.00		432,292.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,347,944.00		10,641,584.00		10,686,313.00
2. Ending Fund Balance (Sum lines C and D1)		10,641,584.00		10,686,313.00		11,118,605.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,200.00		27,200.00		27,200.00
b. Restricted	9740	1.00		1.00		1.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,423,445.00		4,423,445.00		4,423,445.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,824,939.00		2,686,626.00		2,730,327.00
2. Unassigned/Unappropriated	9790	3,365,999.00		3,549,041.00		3,937,632.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,641,584.00		10,686,313.00		11,118,605.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,824,939.00		2,686,626.00		2,730,327.00
c. Unassigned/Unappropriated	9790	3,365,999.00		3,549,041.00		3,937,632.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		6,190,938.00		6,235,667.00		6,667,959.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.57%		6.96%		7.33%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		7,152.90		7,153.00		7,153.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		94,164,631.00		89,554,207.00		91,010,907.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		94,164,631.00		89,554,207.00		91,010,907.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,824,938.93		2,686,626.21		2,730,327.21
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,824,938.93		2,686,626.21		2,730,327.21
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Object	Beginning Balances (Ret-Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
		January	July	August	September	October	November	December	January	February			
A. BEGINNING CASH		17,880,442.96	15,484,407.38	10,279,923.63	8,706,673.06	3,999,562.16	20,784,750.88	18,789,985.96					
B. RECEIPTS													
LCFF/Revenue Limit Sources													
Principal Apportionment		1,283,861.00	1,283,861.00	4,279,609.00	2,310,951.00	2,310,951.00	4,279,606.00	2,315,638.00	1,990,779.00				
Property Taxes		1,583.14	0.00	0.00	120,695.51	16,140.93	20,295,824.86	418,840.28	117,940.36				
Miscellaneous Funds		(94,732.00)	(81,315.00)	(162,630.00)	(108,420.00)	(108,420.00)	(108,420.00)	(108,420.00)	(76,571.00)				
Federal Revenue		0.00	0.00	8,384.00	174,144.04	24,436.35	152,259.00	190,558.00	22,209.57				
Other State Revenue		0.00	0.00	341.95	835,888.80	253,044.23	525,909.85	411,935.41	645,911.00				
Other Local Revenue		158,230.49	286,290.81	479,962.73	560,707.90	417,413.33	1,897,847.77	607,124.60	210,238.16				
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
All Other Financing Sources		1,348,942.63	1,468,836.81	4,605,667.68	3,893,967.25	2,913,565.84	27,043,027.48	3,835,676.29	2,913,507.09				
C. DISBURSEMENTS													
Certificated Salaries		579,129.37	3,096,016.74	3,092,556.49	3,130,573.82	3,139,157.18	3,095,867.70	3,108,763.29	3,221,963.00				
Classified Salaries		519,622.01	984,107.77	1,034,231.02	1,027,276.54	1,094,824.53	1,033,555.63	1,050,577.32	1,100,731.57				
Employee Benefits		480,272.83	1,661,143.29	1,695,353.46	1,715,956.06	1,725,318.68	1,716,299.36	1,717,009.00	1,753,081.34				
Books and Supplies		60,945.93	301,426.98	568,832.83	700,158.65	203,284.54	228,433.99	273,427.52	296,430.12				
Services		648,709.75	440,888.81	660,916.79	753,835.88	68,822.65	847,037.86	837,293.75	707,762.26				
Capital Outlay		0.00	33,751.20	29,111.58	5,404.09	7,194.37	5,400.84	5,672.23	5,672.23				
Other Outgo		6,750.00	0.00	0.00	(1,706.01)	0.00	(2,607.89)	30,000.00	(1,594.20)				
Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	90,000.00	0.00				
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
TOTAL DISBURSEMENTS		2,295,429.89	6,517,334.79	7,081,002.17	7,331,499.03	6,903,457.63	6,925,781.02	7,112,471.72	7,084,046.32				
D. BALANCE SHEET ITEMS													
Assets and Deferred Outflows													
Cash Not in Treasury		0.00	0.00	0.00	684.61	239.47	500.00	(10,000.00)	0.00				
Accounts Receivable		515,002.46	155,242.84	702,313.57	446,371.81	45,090.61	221,128.39	1,631,412.02	51,449.68				
Due From Other Funds		0.00	40,000.00	0.00	1,029,098.83	(500,000.00)	1,300,000.00	0.00	0.00				
Stores		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Prepaid Expenditures		0.00	0.00	0.00	8,712.00	0.00	0.00	5,862.00	4,166.00				
Other Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
SUBTOTAL		515,002.46	195,242.84	702,313.57	1,484,867.25	(454,669.92)	1,521,628.39	1,627,274.02	55,615.68				
Liabilities and Deferred Inflows													
Accounts Payable		1,964,550.78	311,228.61	(199,770.35)	265,932.14	(161,591.51)	(229,284.07)	345,243.51	(150,350.38)				
Due To Other Funds		0.00	40,000.00	0.00	1,685,604.88	(3,900,000.00)	4,700,000.00	0.00	0.00				
Current Loans		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Unearned Revenues		0.00	0.00	0.00	802,909.35	0.00	0.00	0.00	0.00				
Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
SUBTOTAL		1,964,550.78	351,228.61	(199,770.35)	2,754,446.37	(4,061,591.51)	4,470,715.93	345,243.51	(150,350.38)				
Nonoperating													
Suspense Clearing													
TOTAL BALANCE SHEET ITEMS		(30,624.08)	0.00	0.00	684.61	239.47	500.00	(10,000.00)	0.00				
E. NET INCREASE/DECREASE (B - C + D)		(4,256,103.83)	155,242.84	702,313.57	446,371.81	45,090.61	221,128.39	1,631,412.02	51,449.68				
F. ENDING CASH (A + E)		(2,679,098.83)	0.00	0.00	1,029,098.83	(500,000.00)	1,300,000.00	0.00	0.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS		(46,575.00)	0.00	0.00	8,712.00	0.00	0.00	5,862.00	4,166.00				
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
		(7,012,401.74)	195,242.84	702,313.57	1,484,867.25	(454,669.92)	1,521,628.39	1,627,274.02	55,615.68				
		(5,566,384.75)	311,228.61	(199,770.35)	265,932.14	(161,591.51)	(229,284.07)	345,243.51	(150,350.38)				
		(3,175,604.88)	40,000.00	0.00	1,685,604.88	(3,900,000.00)	4,700,000.00	0.00	0.00				
		(802,909.35)	0.00	0.00	802,909.35	0.00	0.00	0.00	0.00				
		(9,544,898.98)	351,228.61	(199,770.35)	2,754,446.37	(4,061,591.51)	4,470,715.93	345,243.51	(150,350.38)				
		2,532,497.24	(1,449,548.32)	902,083.92	(1,269,579.12)	3,606,921.59	(2,949,087.54)	1,282,030.51	205,966.06				
		(2,396,035.58)	(5,204,483.75)	(1,573,250.57)	(4,707,110.90)	(382,970.20)	17,168,158.92	(1,994,764.92)	(3,964,573.17)				
		15,484,407.38	10,279,923.63	8,706,673.06	3,999,562.16	20,784,750.88	18,789,985.96	14,825,412.79					

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	2018-19 INTERIM REPORT					TOTAL	BUDGET
		January	February	March	April	May		
A. BEGINNING CASH		14,825,412.79	10,112,081.16	17,269,916.16	15,589,490.14			
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010-8019	3,500,000.00	4,200,000.00	2,000,000.00	2,000,083.00	0.00	31,755,339.00	
Property Taxes	8020-8079	100,000.00	10,400,000.00	2,750,000.00	2,832,519.92	0.00	37,053,545.00	
Miscellaneous Funds	8080-8099	(110,000.00)	(110,000.00)	(110,000.00)	483,159.00	0.00	(695,769.00)	
Federal Revenue	8100-8299	500,000.00	500,000.00	500,000.00	500,000.00	720,071.04	3,292,062.00	
Other State Revenue	8300-8599	950,000.00	400,000.00	1,600,000.00	1,600,000.00	1,479,640.76	8,705,672.00	
Other Local Revenue	8600-8799	1,500,000.00	750,000.00	750,000.00	1,550,000.00	199,606.21	9,347,422.00	
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS		6,440,000.00	16,140,000.00	7,490,000.00	8,965,761.92	2,399,318.01	89,458,271.00	
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	3,750,000.00	3,250,000.00	3,250,000.00	3,750,000.00	332,508.41	36,796,536.00	
Classified Salaries	2000-2999	1,075,000.00	1,075,000.00	1,200,000.00	1,435,000.00	280,521.61	12,890,448.00	
Employee Benefits	3000-3999	2,500,000.00	2,250,000.00	2,250,000.00	3,150,000.00	550,374.98	23,164,809.00	
Books and Supplies	4000-4999	1,300,000.00	1,300,000.00	1,500,000.00	1,650,000.00	1,251,523.44	9,634,464.00	
Services	5000-5999	700,000.00	800,000.00	800,000.00	1,750,000.00	1,878,333.85	11,496,829.00	
Capital Outlay	6000-6599	0.00	20,000.00	0.00	48,131.04	0.00	223,488.00	
Other Outgo	7000-7499	40,000.00	0.00	0.00	(210,381.90)	0.00	(139,540.00)	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	7,597.00	0.00	97,597.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS		9,365,000.00	8,695,000.00	9,000,000.00	11,580,346.14	4,273,262.29	94,164,631.00	
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	9111-9199	8,575.92	0.00	0.00	0.00	27,200.00	30,624.08	
Accounts Receivable	9200-9299	488,092.45	0.00	0.00	0.00	0.00	4,256,103.83	
Due From Other Funds	9310	0.00	500,000.00	300,000.00	10,000.00	0.00	2,679,098.83	
Stores	9320						0.00	
Prepaid Expenditures	9330	15,000.00	12,835.00				46,575.00	
Other Current Assets	9340						0.00	
Deferred Outflows of Resources	9490						0.00	
SUBTOTAL		511,668.37	512,835.00	300,000.00	10,000.00	27,200.00	7,012,401.74	
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599	2,200,000.00	750,000.00	470,426.02		0.00	5,566,384.75	
Due To Other Funds	9610	100,000.00	50,000.00	0.00	500,000.00	0.00	3,175,604.88	
Current Loans	9640		0.00			0.00	0.00	
Unearned Revenues	9650					0.00	802,909.35	
Deferred Inflows of Resources	9690					0.00	0.00	
SUBTOTAL		2,300,000.00	800,000.00	470,426.02	500,000.00	0.00	9,544,898.98	
Nonoperating								
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(1,788,331.63)	(287,165.00)	(170,426.02)	(490,000.00)	27,200.00	(2,532,497.24)	
E. NET INCREASE/DECREASE (B - C + D)		(4,713,331.63)	7,157,835.00	(1,680,426.02)	(3,104,584.22)	(1,846,744.28)	(7,238,857.24)	
F. ENDING CASH (A + E)		10,112,081.16	17,269,916.16	15,589,490.14	12,484,905.92		10,641,585.72	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

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 AI, Lines A4 and C4)	Percent Change	Status	
Current Year (2018-19)	District Regular	6,066.67	6,211.59		
	Charter School	943.83	941.31		
	Total ADA	7,010.50	7,152.90	2.0%	Met
1st Subsequent Year (2019-20)	District Regular	6,067.00	6,212.00		
	Charter School	944.00	941.00		
	Total ADA	7,011.00	7,153.00	2.0%	Met
2nd Subsequent Year (2020-21)	District Regular	6,067.00	6,212.00		
	Charter School	944.00	941.00		
	Total ADA	7,011.00	7,153.00	2.0%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since 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	6,522	6,492		
Charter School	996	992		
Total Enrollment	7,518	7,484	-0.5%	Met
1st Subsequent Year (2019-20)				
District Regular	6,522	6,492		
Charter School	996	992		
Total Enrollment	7,518	7,484	-0.5%	Met
2nd Subsequent Year (2020-21)				
District Regular	6,522	6,492		
Charter School	996	992		
Total Enrollment	7,518	7,484	-0.5%	Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since 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	6,279	6,581	
Charter School	860	951	
Total ADA/Enrollment	7,139	7,532	94.8%
Second Prior Year (2016-17)			
District Regular	6,184	6,487	
Charter School	947	993	
Total ADA/Enrollment	7,131	7,480	95.3%
First Prior Year (2017-18)			
District Regular	6,114	6,436	
Charter School	940	998	
Total ADA/Enrollment	7,054	7,434	94.9%
		Historical Average Ratio:	95.0%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		95.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	6,212	6,492		
Charter School	941	992		
Total ADA/Enrollment	7,153	7,484	95.6%	Not Met
1st Subsequent Year (2019-20)				
District Regular	6,212	6,492		
Charter School	941	992		
Total ADA/Enrollment	7,153	7,484	95.6%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	6,212	6,492		
Charter School	941	992		
Total ADA/Enrollment	7,153	7,484	95.6%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The variance is due to slight projected increases in attendance rates.

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)	69,229,399.00		
1st Subsequent Year (2019-20)	69,535,032.00	70,583,936.00	1.5%	Met
2nd Subsequent Year (2020-21)	71,229,198.00	72,235,499.00	1.4%	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)	46,342,758.31	51,388,408.06	90.2%
Second Prior Year (2016-17)	46,431,660.68	52,724,323.55	88.1%
First Prior Year (2017-18)	48,040,445.56	53,784,271.45	89.3%
	Historical Average Ratio:		89.2%

	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):	86.2% to 92.2%	86.2% to 92.2%	86.2% to 92.2%

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)	50,225,634.00	56,557,512.00	88.8%	Met
1st Subsequent Year (2019-20)	51,347,207.00	57,612,207.00	89.1%	Met
2nd Subsequent Year (2020-21)	52,196,207.00	58,606,207.00	89.1%	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)	3,632,463.00	3,292,062.00	-9.4%	Yes
1st Subsequent Year (2019-20)	3,560,000.00	2,950,000.00	-17.1%	Yes
2nd Subsequent Year (2020-21)	3,625,000.00	3,008,700.00	-17.0%	Yes

Explanation:
(required if Yes)

Variances in Year 1, Year 2 and Year 3 are due, in large part, to reductions in both Title I funds and estimated Board and Care reimbursements. In addition, Year 2 and 3 include further reductions due to PY carryover/Deferred Revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	8,049,128.00	8,705,672.00	8.2%	Yes
1st Subsequent Year (2019-20)	6,090,000.00	6,700,000.00	10.0%	Yes
2nd Subsequent Year (2020-21)	6,130,000.00	6,809,000.00	11.1%	Yes

Explanation:
(required if Yes)

The increases in Other State Revenues for all three years are due to new State Grants for Low Performing Schools, Classified Professional Development, etc., that have been included in the Budget since 1st interim.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	8,875,347.00	9,347,422.00	5.3%	Yes
1st Subsequent Year (2019-20)	8,995,000.00	9,365,000.00	4.1%	No
2nd Subsequent Year (2020-21)	9,120,000.00	9,390,000.00	3.0%	No

Explanation:
(required if Yes)

The variance in Year 1 is due, in large part, to the collection of local donations related to PTAs, Athletics, Athletic Transportation, and other local grants.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	9,160,643.00	9,634,464.00	5.2%	Yes
1st Subsequent Year (2019-20)	6,185,000.00	5,121,723.00	-17.2%	Yes
2nd Subsequent Year (2020-21)	6,325,000.00	5,269,423.00	-16.7%	Yes

Explanation:
(required if Yes)

The increases in expenditures in year 1 is due, in large part, to new State Grants for Low Performing Schools, Classified Professional Development, etc., that have been included in the Budget since 1st interim. Most of these new grants are initially budgeted in a 4300 object and then moved once the expenditure plan is known. The variance in Years 2 and 3 are due to assumptions regarding reductions due to prior year carryover coming more significantly from materials and supplies rather than services and other operating expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	12,046,545.00	11,496,829.00	-4.6%	No
1st Subsequent Year (2019-20)	9,480,645.00	10,140,000.00	7.0%	Yes
2nd Subsequent Year (2020-21)	9,766,145.00	10,400,000.00	6.5%	Yes

Explanation:
(required if Yes)

The variance in Years 2 and 3 are due to assumptions regarding reductions due to prior year carryover coming more significantly from services and other operating expenditures rather than materials and supplies.

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)	20,556,938.00	21,345,156.00	3.8%	Met
1st Subsequent Year (2019-20)	18,645,000.00	19,015,000.00	2.0%	Met
2nd Subsequent Year (2020-21)	18,875,000.00	19,207,700.00	1.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	21,207,188.00	21,131,293.00	-0.4%	Met
1st Subsequent Year (2019-20)	15,665,645.00	15,261,723.00	-2.6%	Met
2nd Subsequent Year (2020-21)	16,091,145.00	15,669,423.00	-2.6%	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	2,672,000.00	2,672,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,672,000.00	

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)	6.6%	7.0%	7.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.2%	2.3%	2.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	206,764.00	56,655,109.00	N/A	Met
1st Subsequent Year (2019-20)	44,729.00	57,712,207.00	N/A	Met
2nd Subsequent Year (2020-21)	432,292.00	58,706,207.00	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 MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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 MYP1 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		Status
	(Form 011, Line F2)	(Form MYP1, Line D2)	
Current Year (2018-19)	10,641,584.00		Met
1st Subsequent Year (2019-20)	10,686,313.00		Met
2nd Subsequent Year (2020-21)	11,118,605.00		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2018-19)	12,484,905.92		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	7,153	7,153	7,153
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		

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)	94,164,631.00	89,554,207.00	91,010,907.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	94,164,631.00	89,554,207.00	91,010,907.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,824,938.93	2,686,626.21	2,730,327.21
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,824,938.93	2,686,626.21	2,730,327.21

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,824,939.00	2,686,626.00	2,730,327.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,365,999.00	3,549,041.00	3,937,632.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	6,190,938.00	6,235,667.00	6,667,959.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.57%	6.96%	7.33%
District's Reserve Standard (Section 10B, Line 7):	2,824,938.93	2,686,626.21	2,730,327.21
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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

General Fund to Cafeteria 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)?

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(15,187,671.00)	(14,695,182.00)	-3.2%	(492,489.00)	Met
1st Subsequent Year (2019-20)	(15,575,000.00)	(15,000,000.00)	-3.7%	(575,000.00)	Met
2nd Subsequent Year (2020-21)	(15,975,000.00)	(15,300,000.00)	-4.2%	(675,000.00)	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	97,597.00	97,597.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	98,000.00	100,000.00	2.0%	2,000.00	Met
2nd Subsequent Year (2020-21)	98,000.00	100,000.00	2.0%	2,000.00	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. MET - Projected transfers in 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)

1c. MET - Projected transfers out 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)

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)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds		FD 51	7438,7439	82,232,777
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	5	FD 01,11,13	1XXX,2XXX	634,364

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
TOTAL:				82,867,141

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	8,879,733	10,425,360	10,800,188	8,909,944
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	45,000	45,000	45,000	45,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Total Annual Payments:	8,924,733	10,470,360	10,845,188	8,954,944
Has total annual payment increased over prior year (2017-18)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Long-term debt repayment related to repayment of the General Obligation Bonds are increasing, but will not have any impact on the General Fund as the debt service is paid through the collection of local property taxes and accounted for in Fund 51.

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)

No

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

n/a

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

n/a

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00

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

--	--	--

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

--	--	--

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		

	First Interim (Form 01CSI, Item S7A)	Second Interim
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)	16,420.00	16,420.00
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		

	First Interim (Form 01CSI, Item S7A)	Second Interim
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		

	First Interim (Form 01CSI, Item S7A)	Second Interim
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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)

No

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

n/a

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

n/a

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.		
b.		

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.		

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

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	422.0	422.7	422.7	422.7

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)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	1,263,832	90,053	0
% change in salary schedule from prior year	2.8%		

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

365,000

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.			
2.	6,575,000	6,575,000	6,575,000
3.			
4.			

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?

--	--	--

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.			
2.			
3.			

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

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

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

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	284.2	290.1	290.1	290.1

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)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	No	No
4,150,000	4,150,000	4,150,000
CAP	CAP	CAP
0.0%	0.0%	0.0%

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
125,400	126,000	126,500
0.0%	0.0%	0.0%

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	No	No
No	No	No

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	55.4	52.9	52.9	52.9

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

Negotiations Not Settled

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2. Total cost of H&W benefits	860,000	860,000	860,000
3. Percent of H&W cost paid by employer	CAPS	CAPS	CAPS
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?	Yes	No	No
2. Cost of step & column adjustments	25,000	25,000	25,000
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

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?	Yes	Yes	Yes
2. Total cost of other benefits	28,000	28,000	28,000
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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Second Interim
 2018-19 Original Budget
 Technical Review Checks

Petaluma City Elementary/Joint Union High
 County

Sonoma

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	

40-0000-0-0000-0000-8625 0000 8625 400,000.00
Explanation:PER SACS, Facilities portion of RDA.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

INTRAFFD-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
40	6230	-9,200.00

Explanation: This is resolved at 1st Interim.

Total of negative resource balances for Fund 40 -9,200.00

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

FUND	RESOURCE	OBJECT	VALUE
40	6230	9790	-9,200.00

Explanation: This issue was resolved at 1st Inteirm.

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.

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

Petaluma City Elementary/Joint Union High
 County

Sonoma

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

40-0000-0-0000-0000-8625 0000 8625 400,000.00

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

INTRAFD-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 Actuals to Date
Technical Review Checks

Petaluma City Elementary/Joint Union High
County

Sonoma

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300). or from the Lottery: Instructional Materials (Resource 6300). PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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