## LODI UNIFIED SCHOOL DISTRICT Budget Department

## 2018-19 First Interim Financial Report

State Reports



Prepared by: Leonard Kahn Jeff Clanton

## LODI UNIFIED SCHOOL DISTRICT

**Budget Department** 

## 2018-19 FIRST INTERIM FINANCIAL REPORT STATE REPORTS

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## **District Certification**



## First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2018-19

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim state-adopted Criteria and Standards. (Pursuant to Education Cod		
Signed:	Date:	_
District Superintendent or Designee		
NOTICE OF INTERIM REVIEW. All action shall be taken on this remeeting of the governing board.	eport during a regular or authorized special	
To the County Superintendent of Schools:  This interim report and certification of financial condition are to of the school district. (Pursuant to EC Section 42131)	nereby filed by the governing board	1
Meeting Date:	Signed:	
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board	
X POSITIVE CERTIFICATION As President of the Governing Board of this school district, district will meet its financial obligations for the current fisc.		
QUALIFIED CERTIFICATION		
As President of the Governing Board of this school district, district may not meet its financial obligations for the curren		
NEGATIVE CERTIFICATION  As President of the Governing Board of this school district, district will be unable to meet its financial obligations for the subsequent fiscal year.		
Contact person for additional information on the interim repor	t:	
Name: Leonard Kahn	Telephone: 209-331-7121	10 (5)
Title: Chief Business Officer	E-mail:  kahn@lodiusd.net	_

## 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.

CRITE	RIA AND STANDARDS	The state of the s	Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	x	

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

-	EMENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	х	
<b>S</b> 3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
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)?	х	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		х

	EMENTAL INFORMATION (con		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?</li> </ul>	х	
		<ul> <li>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?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		х
		<ul> <li>If yes, have there been changes since budget adoption in self- insurance liabilities?</li> </ul>	х	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
- 1		Certificated? (Section S8A, Line 1b)     Classified? (Section S8B, Line 1b)	Х	X
- 1		Management/supervisor/confidential? (Section S8C, Line 1b)	_	x
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)	x	ĺ
		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?	х	

DDIT	IONAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
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?	х	
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?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		х
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).	х	
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?	х	

# General Fund – Combined



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

Description Re	Obje		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DHf (E/B) (F)
A. REVENUES							N
1) LCFF Sources	8010-8	099 281,894,306.0	0 281,894,306.00	64,957,928.51	282,610,230.00	715,924.00	0,3%
2) Federal Revenue	B100-B	299 17,562,562.0	21,691,418.00	2,311,240.76	21,691,418.00	0.00	0.0%
3) Other State Revenue	8300-8	599 40,712,146,0	42,889,634.00	9,776,299.90	48,205,874.00	5,316,240,00	12.4%
4) Other Local Revenue	8600-8	799 889,282,	1,198,269.00	2,603,423.36	3,087,237.09	1,888,968.09	157.69
5) TOTAL, REVENUES		341,058,296.	00 347,673,627.00	79,648,892.53	355,594,759.09		
B. EXPENDITURES							
1) Certificated Salaries	1000-1	999 140,833,762,	0 145,688,874.00	38,973,294.62	145,668,874.00	20,000.00	0.0%
2) Classified Salaries	2000-2	999 47,932,463.	48,580,217.00	13,760,733.20	48,580,217.00	0.00	0.0%
3) Employee Benefits	3000-3	999 86,297,974.	0 87,976,973,00	19,154,201,53	87,976,973.00	0.00	0.0%
4) Books and Supplies	4000-4	999 20,998,898.	31,630,618,00	3,680,843.73	31,554,175.32	76,442.68	0.29
5) Services and Other Operating Expenditures	5000-5	999 38,520,488.	39,404,997,00	9,751,717,81	39,404,996.76	0.24	0.09
6) Capital Outlay	6000-6	999 1,238,479.	00 4,459,018,00	835,299.03	4,459,016,65	1.35	0.09
Other Outgo (excluding Transfers of Indirect Costs)	7100-7 7400-7	PART CONTRACTOR OF	810,602.00	216,476.76	810,602,00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7	399 (1,278,847,	(1,292,181.00)	(394,262.94)	(1,292,181,00)	0.00	0.09
9) TOTAL, EXPENDITURES		335,353,819.	357,259,118.00	85,978,303.74	357,162,673,73		
C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		5,704,477.	00 (9,585,491,00	(6,329,411,21)	(1,567,914.64)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-6	929 0.	0.00	0.00	0.00	0,00	0.09
b) Transfers Out	7600-7	629 1,143,577.	3,143,577.00	0.00	3,143,577.00	0.00	0.09
Other Sources/Uses    a) Sources	8930-6	9790.	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7	699 0.	0.00	0.00	0.00	0,00	0.09
3) Contributions	8980-6	999 0.	0.00	0,00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USE	5	(1,143,577.	(3,143,577,00	0,00	(3,143,577.00)		

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

Description	Resource Codes	Object Codes	Original Budget	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				(6)	[4]	10)	1=1	(1)
BALANCE (C + D4)			4,560,900,00	(12,729,068.00)	(6,329,411.21)	(4,711,491,64)		
F. FUND BALANCE, RESERVES							?	
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	52,973,140.00	64,007,755.18	100	64,007,755.18	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			52,973,140.00	64,007,755.18		64,007,755.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d	)		52,973,140.00	64,007,755.18		64,007,755.18		
2) Ending Balance, June 30 (E + F1e)			57,534,040.00	51,278,687.18		59,296,263.54		
Components of Ending Fund Balance  a) Nonspendable						i		
Revolving Cash		9711	120,000.00	120,000.00		120,000,00		
Stores		9712	275,000.00	275,000.00		275,000.00		
Prepaid Items		9713	200,000.00	200,000.00		200,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,660,630,00	1,429,228.75		1,607,665,37		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	44,458,410.00	39,029,458.43		46,284,398.17		
Contingency Reserve	0000	9780	500,000.00					
LUSD Designated for Economic Uncer	0000	9780	11,937,354.00					
GSA Protection Reserve	0000	9780	1,000,000.00					
Instructional Materials Reserve	0000	9780	2,000,000.00		W = 774			
Programmatic Reserve	0000	9780	1,129,326.00					
Unforeseen Special Education Costs	0000	9780	4,000,000.00		35.70			
Carryover Reserve	0000	9780	3,500,000.00					
Safety & Security Reserve	0000	9780	2,000,000.00					
ACA Penalty Estimation Reserve	0000	9780	425,000.00					
STRS / PERS Increase Future Years	0000	9780	10,000,000.00					
Retain & Recruit Reserve	0000	9780	7,966,730.00			0/0		
Contingency Reserve	0000	9780				500,000.00		
LUSD Designated for Economic Uncer-	0000	9780				11,937,354.00		
GSA Protection Reserve	0000	9780			77	1,000,000.00		
Instructional Materials Reserve	0000	9780				2,000,000.00		
Programmatic Reserve	0000	9780				1,129,326.00		
Unforeseen Special Education Costs	0000	9780				5,000,000.00		
ACA Penalty Estimation Reserve	0000	9780	***************************************	-		425,000.00		
STRS/PERS Increase Future Years	0000	9780		4.		10,000,000.00		
Retain & Recruit Reserve	0000	9780				3,000,000.00		
Security and Safety Reserve	0000	9780				11,292,718.17		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,820,000.00	10,225,000.00		10,809,200.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	(Col B & D) (E)	% Diff (E/B) (F)
.CFF SOURCES			107	.,5/	107		-67
Principal Apportionment							
State Aid - Current Year	8011	200,216,363.00	200,216,363.00	54,226,080.00	192,827,477.00	(7,388,886.00)	-3.
Education Protection Account State Aid - Current Year	B012	34,924,502.00	34,924,502.00	10,191,548.00	40,758,434,00	5,831,932.00	16,
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0,00	0.
Tax Relief Subventions Homeowners' Examplions	8021	0,00	0.00	0,00	0.00	0.00	0.
Timber Yield Tax	8022	0,00	0.00	0,00	0.00	0.00	0
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0
County & District Taxes	0023	0.00	0.00	0.00	0.00	0.00	
Secured Roll Taxes	8041	26,001,982.00	26,001,982.00	259,840.20	27,296,495.50	1,294,513,50	5
Unsecured Roll Taxes	8042	1,560,119.00	1,560,119.00	(22,864.95)	1,637,789.73	77,670.73	5
Prior Years' Taxes	8043	0,00	0.00	1,982.67	0.00	0,00	0
Supplemental Taxes	8044	1,040,079,00	1,040,079.00	301,787,59	1,091,859.82	51,780.82	5
Education Revenue Augmentation							
Fund (ERAF)	8045	23,401,783,00	23,401,783.00	0.00	24,566,845.95	1,165,062.95	5
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0.00	0.00	0.
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0,00	0.00	a
Other In-Lieu Taxes	8082	0,00	0.00	0.00	0.00	- 0,00	0
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0,00	0.00	0
Subtotal, LCFF Sources		287,144,828.00	287,144,828,00	64,958,373,51	288,176,902.00	1,032,074.00	0
LCFF Transfers							
Unrestricted LCFF				7			
Transfers - Current Year 0000	8091	0.00	0,00	0.00	0.00	0.00	0
All Other LCFF Transfers - Current Year All Other	8004	0.00	200	0.00	0.00	0.00	0
	8091 8096	0.00	0.00	0.00	0.00	(316,150,00)	6
Transfers to Charter Schools in Lieu of Property Taxes		(5,250,522.00)	(5,250,522,00)	(445.00)	(5,566,672.00)	-	0
Property Taxes Transfers  LCFF/Revenue Limit Transfers - Prior Years	8097	0,00	0,00	0.00	0.00	0,00	
	8099	00,00	0.00	0.00	0,00	0.00	0
TOTAL, LCFF SOURCES EDERAL REVENUE		281,894,306,00	281,894,306.00	64,957,928,51	282,610,230,00	715,924,00	0
EDERAL REVENUE							
Maintenance and Operations	8110	0.00	0,00	0.00	0.00	0,00	0
Special Education Entitlement	8181	5,896,214.00	6,053,779.00	0.00	6,053,779.00	0.00	0
Special Education Discretionary Grants	8182	591,050.00	676,364.00	0.00	676,364.00	0.00	0
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0
Donated Food Commodities	8221	0.00	0.00	0.00	0,00	0.00	0
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0
Flood Control Funds	8270	0,00	0.00	0.00	0,00	0.00	
Mildlife Reserve Funds	8280	0.00	0,00	0.00	0.00	0.00	- 0
FEMA	8281	0,00	0.00	0.00	0.00	0.00	
interagency Contracts Between LEAs	8285	0,00	0.00	0.00	0.00	0.00	
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	- 0
Title I, Part A, Basic 3010	8290	7,836,710.00	9,884,427.00	900,701.25	9,884,427,00	0.00	0
Title I, Part D, Local Delinquent Programs 3025	8290	0.00	0.00	0.00	0.00	0,00	0
	8290	1,046,781.00	1,480,044.00	289,151,48	1,480,044.00	0.00	0

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

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education	- A. C.							
Program	4201	8290	0.00	0.00	0.00	0,00	0.00	0.0
Title III, Part A, English Learner								
Program	4203	8290	715,569.00	1,603,012.00	211,396.98	1,603,012.00	0.00	0.0
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0
riogiani (rosor)	4010	0250	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	0.00	0.00	0.00	0,00	0,0
Career and Technical Education	3500-3599	8290	227,804.00	246,781.00	0.00	246,781.00	0.00	0.0
All Other Federal Revenue		10000000000000000000000000000000000000						
	All Other	8290	1,248,434.00	1,747,011.00	909,991.05	1,747,011.00	0.00	0.0
TOTAL, FEDERAL REVENUE			17,562,562.00	21,691,418.00	2,311,240,76	21,691,418.00	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	14,637,517.00	14,637,517.00	3,966,662.04	14,637,517.00	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	416,862.00	416,862.00	126,650.00	416,862.00	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	1,081,031.00	1,081,031.00	0,00	6,076,194.00	4,995,163.00	462.1
Lottery - Unrestricted and Instructional Materia		8560	5,534,432.00	5,534,432.00	217,717.60	5,819,712.00	285,280.00	5.2
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	3,527,669.00	3,527,669.00	2,292,985.30	3,527,669.00	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	750,000.00	2,128,968.00	2,128,967.97	2,128,968.00	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	14,764,635.00		1,043,316.99	15,598,952.00	35,797.00	0.2
TOTAL, OTHER STATE REVENUE			40,712,146.00		9,776,299.90	48,205,874.00	5,316,240.00	12.4

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

Description	Resource Codes	Object Codes	Original Budget	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	Tresource Codes	00002	100	(6)	(0)	(0)	(2)	(1)
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- Taxes	LCFF	8629	0,00	0.00	0.00	0.00	0.00	0.0
Sales								
Sale of Equipment/Supplies		8631	1,000.00	1,000,00	0.00	1,000.00	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	D.00	0.00	0,00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	52,536.75	55,536.75	55,536.75	N
Interest		8660	454,371.00	454,371.00	288,609,00	454,371.00	0,00	0,0
Net Increase (Decrease) in the Fair Value of	Investments	8662	0.00	0.00	917,705.00	917,705.00	917,705.00	N-
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		B675	0,00	0.00	17,159,90	17,099.70	17,099,70	Ne
Interagency Services		8677	0.00	0.00	2,166.56	2,166,56	2,166,56	N
Mitigation/Developer Fees		8681	0.00	0,00	0,00	0.00	0.00	0.0
All Other Fees and Contracts		8689	0.00	0.00	16,890.00	16,956,00	16,956.00	N
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm	nent	8691	0,00	0.00	0.00	0.00	0.00	0,0
Pass-Through Revenues From Local Source		8697	0.00	0.00	0.00	0.00	0.00	0.0
All Other Local Revenue		8699	433,911,00	742,898.00	1,308,356,15	1,622,402,08	879,504,08	118,4
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 Charler Schools	6500	8791	0.00	0.00	0.00	0.00	0,00	0.0
From County Offices	6500	8792	0.00	0.00	0.00	0.00	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 Charler 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
			0,00					0.0
From JPAs	All Other	8793		0.00	0,00	0.00	0.00	
Alf Other Transfers In from All Others TOTAL, OTHER LOCAL REVENUE		8799	0.00 889,282.00	1,198,269.00	2,503,423.36	0,00 3,087,237,09	0,00	157.6
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## 2018-19 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes In Fund Balance

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIN (E/B) (F)
CERTIFICATED SALARIES					1	14	
Certificated Teachers' Salaries	1100	113,681,630,00	118,231,196.00	30,119,074,43	118,211,196.00	20,000.00	0.0
Certificated Pupil Support Salaries	1200	11,723,783.00	12,027,341.00	4,057,320.14	12,027,341.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries	1300	11,852,061.00	11,852,061,00	3,894,774.27	11,852,061.00	0.00	0.0
Other Certificated Selaries	1900	3,376.288.00	3,578,276.00	902,125,78	3,578,276.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		140,833,762.00	145,688,874.00	38,973,294.62	145,668,874.00	20,000.00	0.0
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	15,899,739.00	16,083,952.00	3,871,798,34	16,083,952.00	0.00	0.0
Classified Support Salaries	2200	14,308,720.00	14,319,444.00	4,245,700.07	14,319,444.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	3,196,269.00	3,258,182.00	1,091,619.50	3,258,182.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	13,256,781.00	13,275,374.00	4,152,366.81	13,275,374.00	0.00	0.0
Other Classified Salaries	2900	1,270,954.00	1,643,265.00	399,248.48	1,643,265.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		47,932,463.00	48,580,217.00	13,760,733.20	48,580.217.00	0.00	0.0
EMPLOYEE BENEFITS							
STRS	3101-3102	35,473,311.00	36,263,721.00	6,545,647.89	36,263,721.00	0.00	0.0
PERS	3201-3202	8,637,134.00	8,756,005.00	2,386,237.76	8,756,005.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	5,702,681.00	5,822,301.00	1,528,131.99	5,822,301.00	0.00	0.0
Health and Welfare Benefits	3401-3402	25,603,101.00	25,970,584.00	5,655,485.00	25,970,584.00	0.00	0.0
Unemployment Insurance	3501-3502	94,418,00	97,163.00	26,368.62	97,163.00	0.00	0.0
Workers' Compensation	3601-3602	4,626,044.00	4,760,781.00	1,293,036.67	4,760,781.00	0.00	0.0
OPEB, Affocated	3701-3702	3,644,171.00	3,750,429.00	1,010,383.69	3,750,429.00	0.00	0.0
OPEB, Active Employees	3751-3752	2,517,114.00	2,555,989.00	708,909.91	2,555,989.00	0,00	0.0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		86,297,974.00	87,976,973.00	19,154,201.53	87,976,973.00	0.00	0.0
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	6,109,344.00	8,119,805.00	1,645,853.15	8,043,362.32	76,442.68	0.9
Books and Other Reference Materials	4200	136,238.00	140,248.00	38,707,56	140,248.00	0.00	0.0
Materials and Supplies	4300	12,533,337.00	21,169,906.00	1,707,962.33	21,169,906.00	0.00	0.0
Noncapitalized Equipment	4400	2,219,979.00	2,200,659.00	288,320.69	2,200,659.00	0.00	0.0
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES	,	20,998,898.00	31,630,618.00	3,680,843.73	31,554,175.32	76,442.68	0.2
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	1,441,240.00	1,441,240.00	279,829.09	1,441,240.00	0.00	0.0
Travel and Conferences	5200	767,961.00	773,670.00	216,980.84	773,670.00	0.00	0.0
Dues and Memberships	5300	70,572.00	70,572.00	64,861.40	70,572.00	0.00	0.0
Insurance	5400-5450	3,759,824.00	3,759,824.00	0.00	3,759,824.00	0.00	0.0
Operations and Housekeeping Services	5500	8,334,244.00	B,334,244.00	2,735,119.71	8,334,244.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	9,495,020.00	9,543,138.00	1,681,467.26	9,543,138.00	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	(143,692.00)	(143,692.00)	(28,754.98)	(143,692.00)	0.00	0.0
Professional/Consulting Services and Operating Expenditures	5800	12,483,128.00	13,307,835.00	4,409,411.43	13,307,834.76	0.24	0.0
Communications	5900	2,312,191.00		392,803.06	2,318,166.00	0.00	0.0
TOTAL, SERVICES AND OTHER			1				2.0

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	(Col B & D) (E)	% Diff (E/B) (F)
APITAL OUTLAY								
Land		6100	0.00	0,00	0.00	0.00	0.00	0.0
Land Improvements		6170	500,000.00	500,000,00	95,021.00	500,000,00	0.00	0.0
Buildings and Improvements of Buildings		6200	150,000,00	3,218,345,00	446,523.11	3,218,345,00	0.00	0,0
Books and Media for New School Libraries		1431/144/						
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0,00	0,0
Equipment		6400	190,598.00	342,792.00	215,279.79	342,790.65	1,35	0.0
Equipment Replacement		6500	397,881,00	397,881.00	78,475.13	397,881.00	0.00	0,0
TOTAL, CAPITAL OUTLAY			1,238,479,00	4,459,018.00	835,299.03	4,459,016.65	1.35	0,0
THER OUTGO (excluding Transfers of Indire	ect 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 Payment	\$							
Payments to Districts or Charter Schools		7141	0,00	0.00	0.00	0,00	0.00	0,0
Payments to County Offices		7142	530,586.00	530,586.00	136,680.00	530,586.00	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 Apport	tionments							
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			V-1000000000000000000000000000000000000					
Debt Service - Interest		7438	0,00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	280,016.00	280,016,00	79,796.76	280,016.00	0.00	0,0
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)		810,602.00	810,602.00	216,476.76	810,602.00	0.00	0.0
THER OUTGO - TRANSFERS OF INDIRECT	COSTS							
Transfers of Indirect Costs		7310	0.00	0,00	0.00	0,00		
Transfers of Indirect Costs - Interfund		7350	(1,278,847.00)	200 November 200 No	(394,262.94)	(1,292,181.00)	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF IN	NDIRECT COSTS		(1,278,847,00)		(394,262,94)	(1,292,181.00)	0.00	0.0

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

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NTERFUND TRANSFERS				1				
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and				1				
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/								
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,143,577.00	3,143,577.00	0.00	3,143,577,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,143,577.00	3,143,577.00	0.00	3,143,577.00	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						2002		
Proceeds from Sale/Lease-							1	
Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of		8965	0.00	0.00	0.00	0.00	0.00	0.00
Lapsed/Reorganized LEAs  Long-Term Debt Proceeds		8803	0.00	0,00	0.00	0,00	0.00	0.0%
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			2762					
Lapsed/Reorganized LEAs		7651	0,00		0,00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	00.0	0,00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(1,143,577.00)	(3,143,577.00)	0.00			0.0%

## General Fund – Unrestricted



Description	Resource Codes	Object Codes	Original Budget	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	281,894,306.00	281,894,306,00	64,957,928.51	282,610,230.00	715,924,00	0.3%
2) Federal Revenue		8100-8299	0,00	0.00	720,580.77	0.00	0.00	0.09
3) Other State Revenue		8300-8599	5,246,119,00	5,246,119.00	84,263,45	10,383,922.00	5,137,803.00	97,99
4) Other Local Revenue		8600-8799	605,371.00	641,344.00	2,338,531.59	2,530,312.09	1,888,968.09	294.59
5) TOTAL, REVENUES			287,745,796.00	287,781,769.00	68,101,304.32	295,524,464.09		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	112,138,400,00	115,905,957,00	30,585,142.92	115,885,957.00	20,000.00	0.09
2) Classified Salaries		2000-2999	29,666,839.00	30,095,819.00	8,980,167.76	30,095,819.00	0.00	0.09
3) Employee Benefits		3000-3999	53,412,774.00	54,708,760.00	14,402,490,97	54,708,760,00	0.00	0.09
4) Books and Supplies		4000-4999	13,709,786.00	17,735,122.00	2,498,269.35	17,735,122.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	26,800,230.00	26,907,558.00	6,010,759.29	26,907,558.00	0.00	0.09
6) Capital Outlay		6000-6999	972,881.00	1,001,011.00	186,364.90	1,001,011.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)	i	7100-7299 7400-7499	810,602.00	810,602.00	196,096.37	810,602.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,357,811.00)	(3,966,073.00)	(1,017,671,12)	(3,966,073,00)	0,00	0.09
9) TOTAL, EXPENDITURES			234,153,701.00	243,198,756.00	61,841,620.44	243,178,756.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9	) _		53,592,095.00	44,583,013,00	6,259,683.88	52,345,708.09		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers in		8900-8929	0.00	0.00	0.00	0,00	0.00	0.0%
b) Transfers Out		7600-7629	795,381.00	2,795,381.00	0.00	2,795,381.00	0.00	0,09
2) Other Sources/Uses a) Sources		8930-8979	0.00	0,00	0.00	0.00	0.00	0.05
b) Uses		7630-7699	0.00	0,00	0.00	0.00	0,00	0.09
3) Contributions		8980-8999	(45,425,212.00)	(46,449,927,00)	0.00	(46,449,927.00)	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/U	CEC	77 155	(46,220,593.00)		0.00	(49,245,308,00)		

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	(Col B & D) (E)	% Diff (E/B) (F)
E. NÉT INCREASE (DECREASE) IN FUND						1		
BALANCE (C + D4)			7,371,502.00	(4,662,295,00)	6,259,683.88	3,100,400.09		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,501,908.00	54,588,198.08		54,588,198.08	0.00	0.0
b) Audit Adjustments		9793	0.00	0,00		0.00	0,00	0.09
c) As of July 1 - Audited (F1a + F1b)			48,501,908.00	54,588,198.08		54,588,198.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			48,501,908.00	54,588,198.08		54,588,198.08		
2) Ending Balance, June 30 (E + F1e)			55,873,410.00	49,925,903.08		57,688,598.17		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	120,000.00	120,000.00		120,000.00		
Stores		9712	275,000.00	275,000.00		275,000.00		
Prepaid Items		9713	200,000.00	200,000.00		200,000.00		
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 d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	44,458,410.00	39,029,458.43		46,284,398.17		
Contingency Reserve	0000	9780	500,000.00					
LUSD Designated for Economic Uncer	0000	9780	11,937,354.00					
GSA Protection Reserve	0000	9780	1,000,000.00					
Instructional Materials Reserve	0000	9780	2,000,000.00					
Programmatic Reserve	0000	9780	1,129,326 00					
Unforeseen Special Education Costs	0000	9780	4,000,000.00					
Carryover Reserve	0000	9780	3,500,000.00					
Safety & Security Reserve	0000	9780	2,000,000.00					
ACA Penalty Estimation Reserve	0000	9780	425,000.00					
STRS / PERS Increase Future Years	0000	9780	10,000,000.00					
Retain & Recruit Reserve	0000	9780	7,966,730.00					
Contingency Reserve	0000	9780				500,000 00		
LUSD Designated for Economic Uncer	0000	9780				11,937,354.00		
GSA Protection Reserve	0000	9780				1,000,000.00		
Instructional Materials Reserve	0000	9780				2,000,000.00		
Programmatic Reserve	0000	9780				1,129,326.00		
Unforeseen Special Education Costs	0000	9780				5,000,000.00		
ACA Penalty Estimation Reserve	0000	9780				425,000.00		
STRS/PERS Increase Future Years	0000	9780				10,000,000.00		
Retain & Recruit Reserve	0000	9780				3,000,000.00		
Security and Safety Reserve	0000	9780				11,292,718.17		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,820,000,00	10,225,000.00		10,809,200,00		
Unassigned/Unappropriated Amount		9790	0.00	76,444.65		0.00		

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	(Col B & D)	% Diff (E/B) (F)
CFF SOURCES			1	101	1-7	1-1	
Principal Apportionment State Aid - Current Year	8011	200,216,363.00	200,216,363.00	54,226,080.00	192,827,477.00	(7,388,686.00)	-3.7
Education Protection Account State Aid - Current Year	8012	34,924,502,00	34,924,502.00	10,191,548.00	40,756,434.00	5,831,932.00	16.7
State Aid - Prior Years	8019	0.00	0,00	0.00	0.00	0.00	0.0
Tax Relief Subventions							
Homeowners' Exemptions	8021	0,00	0.00	0.00	0.00	0.00	0.0
Timber Yield Tax	8022	0.00	0.00	0.00	0,00	0.00	0,
Other Subventions/In-Lieu Taxes	8029	0,00	0.00	0.00	0.00	0.00	0.
County & District Taxes							
Secured Roll Taxes	8041	26,001,982.00	26,001,982.00	259,840.20	27,296,495.50	1,294,513.50	5,
Unsecured Roll Taxes	8042	1,560,119.00	1,560,119.00	(22,864,95)	1,637,789,73	77,670,73	5.
Prior Years' Taxes	8043	0.00	0.00	1,982.67	0.00	0.00	0.
Supplemental Taxes	8044	1,040,079.00	1,040,079.00	301,787.59	1,091,859.82	51,780.82	5,
Education Revenue Augmentation Fund (ERAF)	8045	23,401,783.00	23,401,783,00	0.00	24,566,845,95	1,165,062.95	5.
Community Redevelopment Funds	0043	25,461,765.00	23,401,703,00	0.00	24,000,040.55	1,100,002.33	
(SB 617/699/1992)	8047	0.00	0,00	0.00	0,00	0.00	.0
Penalties and Interest from							
Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0
Miscellaneous Funds (EC 41604)	0004			0.00			
Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0
Other In-Lieu Taxes	8082	0,00	0.00	0,00	0,00	00,00	0
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0,00	0.00	0.00	0
Subtotel, LCFF Sources		287,144,828.00	287,144,828,00	64,958,373,51	288,176,902.00	1,032,074.00	0
1000							
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year 9000	8091	0,00	0,00	0.00	0.00	0,00	0
All Other LCFF				1000			
Transfers - Current Year All Other	8091	0,00	0.00	0,00	0.00	0.00	0.
Transfers to Charter Schools in Lieu of Property Taxes	8096	(5,250,522,00)	(5,250,522.00)	(445,00)	(5,566,672.00)	(316,150.00)	6.
Property Taxes Transfers	8097	0.00	0,00	0.00	0.00	0,00	0.
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0,00	0.00	0.
TOTAL, LCFF SOURCES		281,894,306.00	281,894,306.00	64,957,928.51	282,610,230.00	715,924,00	0
EDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0,00	0.00	0,00	0,
Special Education Entitlement	B181	0.00	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		
Child Rullingth Programs  Donated Food Commodities				27574	0,00		
	8221	0.00	0.00	0,00	0,00	0.00	0
Forest Reserve Funds	8260	0.00	0.00	0.00		0,00	0
Flood Control Funds	8270	0.00	0.00	0,00	0.00		
Wildlife Reserve Funds	8280	0,00	0.00	0.00	0.00	0.00	0
FEMA	8281	0.00	0,00	0,00	0.00	0.00	0.
Interagency Contracts Between LEAs	8285	0,00	0.00	0,00	0.00	0.00	0
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00		
Title I. Part A, Basic 3010	8290	1 1	- NH			3 - 1 1	
Title 1, Part D, Local Delinquent	8200		100				
Programs 3025	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					(0)	(-)	,	
Program	4201	8290						
Title III, Part A, English Learner							100	
Program	4203	8290		30.5				
Public Charter Schools Grant			P P					
Program (PCSGP)	4610	8290	100.0					
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4128, 4127, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	720,580.77	0.00	0.00	0.0
TOTAL FEDERAL REVENUE			0.00	0.00	720,580.77	0.00	0.00	0.0
THER STATE REVENUE								
Other State Apportionments							7.	
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan	4300	0313						
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		6550	1,081,031.00	1,081,031.00	0.00	6,076,194.00	4,995,163.00	462.1
Lottery - Unrestricted and Instructional Materia	als	8560	4,165,088.00	4,165,088.00	84,263.45	4,307,728.00	142,640.00	3.4
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		1				
Quality Education Investment Act	7400	8590						
All Other State Revenue	Atl Other	8590	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			5,246,119.00		84,263.45	10,383,922.00	5,137,803.00	97.9

escription	Resource Codes	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)
THER LOCAL REVENUE			EXTRIB					
Other Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		8615	0,00	0.00	0,00	0,00	1	
Unsecured Roll		8616	0.00	0.00	0,00	0,00		
Prior Years' Taxes		8617	0.00	0.00	0.00			
Supplemental Taxes		8618	0,00	0,00	0.00	0.00	12-36	
Non-Ad Valorem Taxes		0010	0.00	0,00	0.00	0.00		
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			7311					
Not Subject to LCFF Deduction		8625	0,00	0.00	0,00	0.00		
Penalties and Interest from Delinquent Non-Li	CFF						- 5	
Taxes		6629	0,00	0.00	0,00	0.00		
Sales Sale of Equipment/Supplies		8631	1,000,00	1,000.00	0.00	4 000 00	0.00	0,0
Sale of Publications		8632	0.00	7.7.7.4.	0,00	1,000,00	0,00	
Food Service Sales		8634	20001000	0,00	78 5294	0.00	0.00	0.0
All Other Sales			0.00	0,00	0.00	0.00	0.00	0.
Leases and Rentals		8639	0,00	0,00	0.00	0.00	0.00	0.0
No.11 Commission of Commission		8650	0,00	0.00	52,536.75	55,536.75	55,536.75	N
Interest		8660	454,371.00	454,371.00	288,609.00	454,371.00	0.00	0,0
Net Increase (Decrease) in the Fair Value of In-	vesiments	8662	0.00	0.00	917,705.00	917,705.00	917,705.00	N
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	17,159,90	17,099.70	17,099.70	N
Interagency Services		8677	0.00	0.00	2,166.56	2,166,58	2,166.56	N
Mitigation/Developer Fees		8681	0.00	0,00	0,00	0.00	0,00	0.0
All Other Fees and Contracts		8689	0.00	0.00				
Other Local Revenue		0003	0.00	0.00	16,890.00	16,956.00	16,956.00	N
	<b>.</b>	0004						
Plus: Misc Funds Non-LCFF (50%) Adjustmer		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	150,000.00	185,973,00	1,043,464,38	1,065,477.08	879,504,08	472.9
Fuition		B710	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
Fransfers Of Apportionments Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791				_ = =		
From County Offices	6500	8792	= 1-0)	The same		4 7-4		
From JPAs	6500	8793	The state of	3. 4			(4)	
ROC/P Transfers						Section 1		
From Districts or Charter Schools	6360	8791					2 - Ye	
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	00.00	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			605,371.00	641,344,00	2,338,531,59	2,530,312.09	1,888,968.09	294.5

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIM (E/B) (F)
Certificated Teachers' Salaries	1100	96,210,528.00	99,822,081.00	25,365,363.31	99,802,081,00	20,000.00	0.09
Certificated Pupil Support Salaries	1200	4,457,280.00	4,595,325.00	1,537,936.44	4,595,325.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries	1300	10,900,604.00	10,900,604,00	3,576,617.45	10,900,604.00	0.00	0.09
Other Certificated Salaries	1900	569,988.00	587,947.00	105,225.72	587,947.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		112,138,400.00	115,905,957.00	30,585,142.92	115,885,957.00	20,000.00	0.09
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	2,233,793.00	2,262,659.00	521,603.31	2,262,659.00	0.00	0.09
Classified Support Salaries	2200	11,583,809.00	11,594,533.00	3,404,186.12	11,594,533.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	2,696,869.00	2,696,657,00	902,684.48	2,696,657.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	12,212,112.00	12,202,280.00	3,830,835.81	12,202,280.00	0,00	0.09
Other Classified Salaries	2900	940,256.00	1,339,690.00	320,858.04	1,339,690.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		29,666,839.00	30,095,819.00	8,980,167.76	30,095,819.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	18,272,420.00	18,885,779,00	5,178,205.67	18,885,779.00	0,00	0.09
PERS	3201-3202	5,338,005.00	5,416,265.00	1,523,996.33	5,416.265.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	3,889,283.00	3,976,398.00	1,059,820.42	3,976,398.00	0.00	0.09
Health and Welfare Benefits	3401-3402	17,891,620.00	18,191,383.00	4,402,900.32	18,191,383.00	0.00	0.09
Unemployment Insurance	3501-3502	70,934.00	73,035.00	19,778.76	73,035.00	0.00	0.09
Workers' Compensation	3601-3602	3,475,491.00	3,578,266.00	969,796.97	3,578,266.00	0,00	0.09
OPEB, Allocated	3701-3702	2,737,821.00	2,818,813.00	757,421,38	2,818,813.00	0.00	0.09
OPEB, Active Employees	3751-3752	1,737,200.00	1,768,821.00	490,571.12	1,768,821.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		53,412,774.00	54,708,760.00	14,402,490.97	54,708,760.00	0.00	0.09
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	5,075,000.00	6,074,387.00	1,186,838.85	6,074,387.00	0.00	0.09
Books and Other Reference Materials	4200	85,592.00		19,437,64	85,592,00	0.00	0.09
Materials and Supplies	4300	7,115,385.00	The second second	1,201,925.27	10,164,232.00	0.00	0.09
Noncapitalized Equipment	4400	1,433,809.00		90.067.59	1,410,911.00	0.00	0.09
Food	4700	0.00		0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		13,709,786.00	17,735,122.00	2.498.269.35	17,735,122,00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		17714574575		
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	541,116.00	548,395.00	99,181.73	548,395.00	0.00	0.09
Dues and Memberships	5300	65,663.00	65,663.00	50,833.40	65,663.00	0.00	0.09
Insurance	5400-5450	3,759,824.00	3,759,824.00	0.00	3,759,824.00	0.00	0.09
Operations and Housekeeping Services	5500	8,318,744.00	8,318,744.00	2,734,648.56	B,318,744.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	6,328,974,00	6,377,092.00	853,808.84	6,377,092.00	0.00	0.09
Transfers of Direct Costs	5710	(394,757.00)	(396,595.00)	(11,446.94)	(396,595.00)	0.00	0.09
Transfers of Direct Costs - Interfund	5750	(143,692.00	(143,692.00)	(30,225.94)	(143,692.00)	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	6,070,941.00	6,124,660.00	1,987,762.31	6,124,660.00	0.00	0.09
Communications	5900	2,253,417.00		326,197.33	2,253,467.00	0,00	0,09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		26,800,230.00		6,010,759.29	26,907,558.00	0.00	0.09

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (8)	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	500,000.00	500,000,00	95,021.00	500,000.00	0.00	0.0
Buildings and Improvements of Buildings		6200	50,000,00	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	25,000.00	103,130.00	91,343,90	103,130.00	0,00	0.0
Equipment Replacement		6500	397,881.00	397,881,00	0.00	397,881.00	0.00	0,0
TOTAL, CAPITAL OUTLAY			972,881,00	1,001,011.00	186,364.90	1,001,011.00	0.00	0.0
THER OUTGO (excluding Transfers of Indirection Tuition Tuition for Instruction Under Interdistrict	ct Costs)	7440	0.00				0.00	
Attendance Agreements State Special Schools		7110 7130	0.00	0.00	0.00	0,00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payments		7130	0.00	0.00	0.00	00,0	0,00	0,1
Payments to Districts or Charter Schools	Ų.	7141	0,00	0.00	0.00	0,00	0.00	0.0
Payments to County Offices		7142	530,586.00	530,586.00	136,680.00	530,586.00	0.00	0.
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0,00	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 Apportion To Districts or Charter Schools	onments 6500	7221						
To County Offices	6500	7222			= 1 = 2			
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222		- 1				
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.
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0,00	0.0
Other Debt Service - Principal		7439	280,016.00	280,016.00	59,416.37	280,016.00	0,00	0,
TOTAL, OTHER OUTGO (excluding Transfers of	f Indirect Costs)		810,602.00	810,602.00	196,096.37	810,602.00	0.00	0,
THER OUTGO - TRANSFERS OF INDIRECT O	OSTS						·	
Transfers of Indirect Costs		7310	(2,078,964.00)	(2,673,892.00)	(623,408,18)	(2,673,892.00)	0.00	0.
Transfers of Indirect Costs - Interfund		7350	(1,278,847.00)	(1,292,181.00)	(394,262.94)	(1,292,181.00)	0.00	0.
TOTAL, OTHER OUTGO - TRANSFERS OF IN	DIRECT COSTS		(3,357,811.00)	(3,966,073.00)	(1,017,671.12)	(3,966,073.00)	0,00	0,0
OTAL, EXPENDITURES			234,153,701.00	243,198,756.00	61,841,620,44	243,178,756.00	20,000.00	0,

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NTERFUND TRANSFERS				1.7				
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09
(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	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/								
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	795,381.00	2,795,381,00	0.00	2,795,381.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			795,381.00	2,795,381.00	0.00	2,795,381.00	0.00	0.09
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds		0331	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Sale/Lease-							•	
Purchase of Land/Buildings		8953	0,00	0.00	0.00	0.00	0.00	0.09
Other Sources								
Transfers from Funds of Lepsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds								
Proceeds from Certificates						1.00	For the Wille	a departure
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		n.Lorens			- Japan			
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	0.09
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(45,425,212.00)	(46,449,927.00)	0.00	(46,449,927.00)	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			(45,425,212.00)	(46,449,927.00)	0.00	(46,449,927.00)	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES	•		(46,220,593.00)	(49,245,308.00)	0.00	(49,245,308.00)	0.00	0.01

## General Fund – Restricted



Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIN (E/B) (F)
A. REVENUES				0.212				
1) LCFF Sources		8010-8099	0,00	0.00	0,00	0,00	0.00	0,09
2) Federal Revenue		8100-8299	17,562,562,00	21,691,418.00	1,590,659,99	21,691,418.00	0.00	0.09
3) Other State Revenue		8300-8599	35,466,027,00	37,643,515.00	9,692,036,45	37,821,952,00	178,437.00	0,59
4) Other Local Revenue		8600-8799	283,911.00	556,925.00	264,891.77	556,925,00	0.00	0.09
5) TOTAL, REVENUES		200 %	53,312,500.00	59,891,858.00	11,547,588.21	60,070,295.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	28,695,362,00	29,782,917.00	8,388,151.70	29,782,917.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,265,624,00	18,484,398.00	4,780,565.44	18,484,398.00	0.00	0.09
3) Employee Benefits		3000-3999	32,885,200,00	33,268,213,00	4,751,710,56	33,268,213,00	0.00	0,09
4) Books and Supplies		4000-4999	7,289,112.00	13,895,496.00	1,182,574,38	13,819,053.32	76,442.68	0.69
5) Services and Other Operating Expenditures		5000-5999	11,720,258.00	12,497,439.00	3,740,958.52	12,497,438,76	0,24	0.09
6) Capital Outlay		6000-6999	265,598.00	3,458,007.00	648,934.13	3,458,005.55	1.35	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0,00	0,00	20,380.39	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,078,964,00	2,673,892.00	623,408.18	2,673,892.00	0,00	0.09
9) TOTAL, EXPENDITURES			101,200,118.00	114,060,362,00	24,136,683.30	113,983,917.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,887,618,00)	(54,168,504,00)	(12,589,095.09)	(53,913,622,73)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers in		8900-8929	0,00	0.00	0,00	0.00	0,00	0.0%
b) Transfers Out		7600-7629	348,196.00	348,196.00	0.00	348,196.00	0.00	0.09
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0,00	0.09
3) Contributions		8980-8999	45,425,212.00	46,449,927.00	0.00	46,449,927.00	0,00	0.09
4) TOTAL, OTHER FINANCING SOURCES/US	ES		45,077,016,00	46,101,731,00	0.00	46,101,731.00		

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)			(2,810,602,00)	(8,066,773.00)	(12,589,095.09)	(7,811,891,73)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	4,471,232.00	9,419,557.10		9,419,557.10	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0,00	0.09
c) As of July 1 - Audited (F1a + F1b)			4,471,232.00	9,419,557.10		9,419,557.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0,09
e) Adjusted Beginning Balance (F1c + F1d)			4,471,232.00	9,419,557.10		9,419,557.10		
2) Ending Balance, June 30 (E + F1e)			1,660,630,00	1,352,784.10		1,607,665.37		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00	-	0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,660,630.00	1,429,228.75		1,607,665,37		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
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	(76,444,65)		0.00		

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES	COUES		(B)		(0)	161	<u>(F)</u>
Principal Apportionment							
State Ald - 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	00,0		
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	13 - 7	
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				
Unsecured Roll Taxes				0.00	0.00		
Prior Years' Taxes	8042 8043	0,00	0.00	00,0	0.00		
Supplemental Taxes	8044	0,00	0.00	0,00	0.00	Est Heat	
	0044	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	00,0	0.00		
Penalties and Interest from Delinquent Taxes	8048	0,00	0.00	0,00	0,00	1	
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				811			
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 Charler Schools in Lieu of Property Taxes	8096	0.00	0.00	0,00	0.00		
Property Taxes Transfers	8097	0.00	0,00	0,00	0,00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0,00	0,00	0.00	0.0
TOTAL, LCFF SOURCES		0.00	0,00	0.00	0.00	0.00	0.0
EDERAL REVENUE							
Maintenance and Operations	8110	0,00	0,00	0.00	0.00	0.00	0.0
Special Education Entitlement	8181	5,896,214.00	6,053,779.00	0.00	6,053,779.00	0.00	0.0
Special Education Discretionary Grants	8182	591,050,00	676,364.00	0.00	676,364.00	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		
Midlife 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	7,836,710.00	9,884,427.00	900,701.25	9,884,427.00	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	1,046,781,00	1,480,044.00	289,151,48	1,480,044.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget	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		3110,00710,001						
Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0
Title III, Part A, English Learner Program	4203	8290	715,569.00	1,603,012.00	211,396.98	1,603,012.00	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	0.00	0.00	0.00	0.00	0.0
Career and Technical Education	3500-3599	8290	227,804.00	246,781.00	0.00	246,781.00	0.00	0.0
All Other Federal Revenue	All Other	8290	1,248,434.00	1,747,011.00	189,410.28	1,747,011.00	0.00	0.0
TOTAL, FEDERAL REVENUE			17,562,562.00	21,691,418.00	1,590,659.99	21,691,418.00	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	14,637,517.00	14,637,517.00	3,966,662.04	14,637,517.00	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	416,862.00	416,862.00	126,650.00	416,862.00	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 Materia	ri.	8560	1,369,344.00	1,369,344.00	133,454.15	1,511,984.00	142,640.00	10.4
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	3,527,669.00	3,527,669.00	2,292,985.30	3,527,669.00	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	750,000.00	2,128,968.00	2,128,967.97	2,128,968.00	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	0.0
All Other State Revenue	All Other	8590	14,764,635.00		1,043,316.99	15,598,952.00	35,797.00	0.2
TOTAL, OTHER STATE REVENUE			35,466,027.00		9,692,036.45	37,821,952,00	178,437.00	0.5

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Data (C)	Projected Year Totals (D)	(Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE	11000100 00010	30000	1.77	101	10/	(0)		
Other Local Revenue								
County and District Taxes								
Other Restricted Levies		2015						
Secured Roll		8615	0,00	0.00	0.00	0.00	0,00	0.0
Unsecured Roll Prior Years' Taxes		8616 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		0010	0.00	0.00	0.00	0.00	0,00	0.0
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		2000000		575 				
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0,0
Penalties and Interest from Delinquent Non-I Taxes	LCFF	8629	0,00	0,00	0.00	0.00	0.00	0.0
Sales		0025	0.00	0.00	0.00	0,00	0.00	0.0
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	00,0	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 In	nvestments	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	00,0	0,0
Interagency Services		8677	0,00	0.00	0.00	0.00	0.00	0.0
Mitigation/Developer Fees		8681	0.00	0.00	0,00	0.00	0,00	0,0
All Other Fees and Contracts		8689	0.00	0,00	0.00	0.00	0.00	0.0
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Source	15	8697	0,00	0,00	0.00	00,0	0,00	0.0
All Other Local Revenue		8699	283,911.00	556,925.00	264,891.77	556,925.00	0.00	0.0
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers in		8781-8783	0.00	0,00	0,00	0.00	0.00	0,0
Transfers Of Apportionments Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	6500	8792	0,00	0.00	0.00	0.00	0,00	0.0
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0,0
ROC/P Transfers	222	2000000						
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		2100	283,911,00	556,925,00	264,891,77	556,925.00	0.00	0.0
			200,017,000	555,555,50	201,201,17	22,020,00	0.00	

Description Resource Codes	Object Codes	Original Budget	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	17,671,102.00	18,409,115,00	4,753,711.12	18,409,115.00	0.00	0.09
Certificated Pupil Support Salaries	1200	7,266,503.00	7,432,016.00	2,519,383.70	7,432,016.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries	1300	951,457.00	951,457.00	318,156,82	951,457.00	0.00	0.09
Other Certificated Salaries	1900	2,806,300.00	2,990,329.00	796,900.06	2,990,329.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES	1000	28,695,362.00	29,782,917.00	8,388,151.70	29,782,917.00	0.00	0.09
CLASSIFIED SALARIES		20/100/002:00					
Classified Instructional Salaries	2100	13,665,946.00	13,821,293.00	3,350,195.03	13,821,293.00	0.00	0.09
Classified Support Salaries	2200	2,724,911.00	2,724,911.00	841,513,95	2,724,911.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	499,400.00	561,525.00	188,935.02	561,525.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	1,044,669.00	1,073,094.00	321,531,00	1,073,094.00	0.00	0.0
Other Classified Salaries	2900	330,698.00	303,575.00	78,390.44	303,575,00	0,00	0.09
TOTAL, CLASSIFIED SALARIES		18,265,624.00	18,484,398.00	4,780,565.44	18,484,398.00	0.00	0.09
EMPLOYEE BENEFITS							
STRS	3101-3102	17,200,891.00	17,377,942.00	1,367,442.22	17,377,942.00	0.00	0.09
PERS	3201-3202	3,299,129.00	3,339,740.00	B62,241.43	3,339,740.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	1,813,398.00	1,845,903.00	468,311.57	1,845,903.00	0.00	0.0
Health and Welfare Benefits	3401-3402	7,711,481.00	7,779,201.00	1,252,584.68	7,779,201.00	0.00	0.0
Unemployment Insurance	3501-3502	23,484,00	24,128.00	6,589.86	24,128.00	0.00	0.09
Workers' Compensation	3601-3602	1,150,553.00	1,182,515.00	323,239.70	1,182,515.00	0.00	0.0
OPEB, Allocated	3701-3702	906,350.00	931,616.00	252,962.31	931,616.00	0.00	0.09
OPEB, Active Employees	3751-3752	779,914.00	787,168.00	218,338.79	787,168.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.04
TOTAL, EMPLOYEE BENEFITS		32,885,200.00	33,268,213.00	4,751,710.56	33,268,213.00	0.00	0.09
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	1,034,344.00	2,045,418.00	459,014.30	1,968,975.32	76,442.68	3.75
Books and Other Reference Materials	4200	50,646.00	54,656.00	19,269.92	54,656.00	0.00	0.09
Materials and Supplies	4300	5,417,952.00	11,005,674.00	506,037.06	11,005,674.00	0.00	0.09
Noncapitalized Equipment	4400	786,170.00	789,748.00	198,253.10	789,748.00	0.00	0.09
Food	4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		7,289,112.00	13,895,496.00	1,182,574.38	13,819,053.32	76,442.68	0.69
SERVICES AND OTHER OPERATING EXPENDITURES					New York Commission Conference		~ ~
Subagreements for Services	5100	1,441,240.00		279,829.09	1,441,240.00	0.00	0.09
Travel and Conferences	5200	225,845.00		117,799.11	225,275.00	0.00	0.09
Dues and Memberships	5300	4,909.00		14,028.00	4,909.00	0.00	0.0
Insurance	5400-5450	0.00		0.00	0.00	0.00	0.0
Operations and Housekeeping Services	5500	15,500.00		471.15	15,500.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	3,166,046.00		827,658.42	3,166,046.00	0,00	0.0
Transfers of Direct Costs	5710	394,757.00	396,595.00	11,446.94	396,595.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	1,470.96	0.00	0.00	0.0
Professional/Consulting Services and	senn	6 412 107 00	7 103 175 00	2 424 540 42	7 192 174 76	0.24	0.00
Operating Expenditures	5800	6,412,187.00		2,421,649.12	7,183,174.76	0.24	0.09
Communications	5900	58,774.00	64,699.00	66,605.73	64,699.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		11,720,258.00	12,497,439.00	3,740,958.52	12,497,438,76	0.24	0,09

Description	Resource Codes	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		
Land Improvements		6170	0.00	2000000	0.00	0,00	0,00	0,0
Buildings and Improvements of Buildings		6200	100,000,00	3,218,345,00	0.00 446,523,11	0,00	0.00	0.0
Books and Media for New School Libraries		0200	100,000,00	3,218,345,00	440,523,11	3,218,345.00	0.00	0,0
or Major Expansion of School Libraries		6300	0,00	0.00	0.00	0,00	0,00	0,0
Equipment		6400	165,598.00	239,662,00	123,935.89	239,660,65	1.35	0.0
Equipment Replacement		6500	0.00	0.00	78,475.13	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			265,598,00	3,458,007.00	648,934,13	3,458,005.65	1.35	0.0
OTHER OUTGO (excluding Transfers of Indi	rect 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 Paymer Payments to Districts or Charter Schools	nts	7141	0,00	0.00	0.00	0.00	0.00	0,0
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0
Payments to JPAs		7143	0,00	0.00	0.00	0.00	0.00	0,0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0,00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.00	0,00	0.00	0.0
To JPAs		7213	0.00	0,00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Appo	rtionments				F.			
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	ra Guici	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		7420	3,00	0,00	0.50			
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	20,380,39	0.00	0.00	0,0
TOTAL, OTHER OUTGO (excluding Transfer	s of Indirect Costs)		0.00	0.00	20,380,39	0.00	0.00	0.0
THER OUTGO - TRANSFERS OF INDIRECT	COSTS							
Transfers of Indirect Costs		7310	2,078,964,00	2,673,892.00	623,408.18	2,673,892,00	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	NDIRECT COSTS		2,078,964.00	2,673,892.00	623,408,18	2,673,892.00	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)
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	0.09
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	348,196.00	348,196.00	0.00	348,196.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT	4 - 11 - 11		348,196.00	348,196.00	0.00	348,196.00	0.00	0.09
OTHER SOURCES/USES								
SOURCES					1			
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds		0331	0.00	0.00	0.00	0.00		
			3					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources								
Transfers from Funds of								
Lapsed/Reorganized LEAs		8965	0.00	0.00	00.0	0.00	0.00	0.09
Long-Term Debt Proceeds								
Proceeds from Certificates of Perticipation		8971	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00		0.00		0.09
		6979	0.00		0.00		0.00	
All Other Financing Sources		03/8		0.00	0,00	0.00	0,00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.09
USES								
Transfers of Funds from								
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0,00	0.00	0.00	0.00	0.09
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	45,425,212.00	46,449,927.00	0.00	46,449,927.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0,00	0.09
(e) TOTAL, CONTRIBUTIONS			45,425,212.00	46,449,927.00	0.00	46,449,927.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USE (a - b + c - d + e)	s		45,077,016.00	46,101,731.00	0.00	46,101,731.00	0.00	0.09

# Multi-Year Projections General Fund Combined



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	282,610,230.00	2 72%	290,287,766.00	2.62%	297,902,220.00
2. Federal Revenues	8100-8299	21,691,418.00	-21.87%	16,946,649.00	0.00%	16,946,649.00
3 Other State Revenues	8300-8599	48,205,874.00	-12.64%	42,110,416.00	2.67%	43,234,764.00
4. Other Local Revenues	8600-8799	3,087,237 09	-63.65%	1,122,214.00	0.00%	1,122,214.00
5 Other Financing Sources	8000 8000	0.00	0.0004	0.00	0.0001	
a. Transfers In b. Other Sources	8900-8929 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)	8760-6777	355,594,759.09	-1.44%	350,467,045 00	2 49%	359,205,847.00
B. EXPENDITURES AND OTHER FINANCING USES		333,374,137.07	-1.4474	330,407,043 00	247/1	337,203,641.00
1. Certificated Salaries	9	A Smith			100 S	
a. Base Salaries				145,668,874.00		148,086,977.31
b. Step & Column Adjustment	- 1			2,418,103.31	mile e	2,458,243.82
c. Cost-of-Living Adjustment	1			0.00		0.00
d Other Adjustments			Library .	0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	145,668,874.00	1.66%	148,086,977.31	1.66%	150,545,221.13
2. Classified Salaries	1000-1979	143,000,874.00	1,0078	140,000,777.31	1.00%	130,343,261.13
a. Base Salaries	- 1	THE REAL PROPERTY.		48,580,217.00	A STATE	51,208,527.09
b. Step & Column Adjustment	- 1	S	107	801,573.58		844,940.70
	- 1	200 A	0		40 000	
c. Cost-of-Living Adjustment	- 1	150		0.00	THE RESERVE OF THE PARTY OF THE	0.00
d. Other Adjustments	2000 2000	10 550 517 50		1,826,736.51	1.000	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,580,217.00	5.41%	51,208,527.09	1.65%	52,053,467.79
3 Employee Benefits	3000-3999	87,976,973 00	6.05%	93,300,963 00	3.91%	96,952,578.30
4. Books and Supplies	4000-4999	31,554,175 32	-23.94%	24,000,000 00	0.00%	24,000,000.00
5 Services and Other Operating Expenditures	5000-5999	39,404,996.76	-18 67%	32,046,643 50	0.00%	32,046,643.50
6. Capital Outlay	6000-6999	4,459,016.65	-82.81%	766,609.00	0.00%	766,609.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	810,602.00	0.00%	810,602.00	0.00%	810,602.00
8 Other Outgo - Transfers of Indirect Costs 9 Other Financing Uses	7300-7399	(1,292,181.00)	-001%	(1,292,099.63)	0.01%	(1,292,180.63
a. Transfers Out	7600-7629	3,143,577.00	-63.62%	1,143,577.00	0.00%	1,143,577.00
b Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0,00
10 Other Adjustments				0.00	THE PARTY NAMED IN	0.00
11 Total (Sum lines B1 thru B10)		360,306,250 73	-2.84%	350,071,799 27	1.99%	357,026,518.09
C NET INCREASE (DECREASE) IN FUND BALANCE			11302			
(Line A6 minus line B11)		(4,711,491.64)		395,245 73		2,179,328.91
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		64,007,755.18	1100000	59,296,263.54		59,691,509.27
2. Ending Fund Balance (Sum lines C and DI)		59,296,263.54	Service of	59,691,509.27		61,870,838.18
<ol> <li>Components of Ending Fund Balance (Form 011)</li> </ol>						
a. Nonspendable	9710-9719	595,000 00		595,000.00	100000	595,000.00
b. Restricted	9740	1,607,665.37	Full Street	1,607,665 37		1,607,665.37
c Committed			No. 5.5		NO. OF LIVE	1 =
1 Stabilization Arrangements	9750	0.00	Call Adding	0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	46,284,398.17		46,986,689.90		48,957,376.81
e Unassigned/Unappropriated	20.000					1900 M.S.
1 Reserve for Economic Uncertainties	9789	10,809,200.00		10,502,154 00		10,710,796.00
2. Unassigned/Unappropriated	9790	0.00	A Later Contraction	0 00		0.00
f Total Components of Ending Fund Balance					Ren med to	
(Line D3f must agree with line D2)		59,296,263 54		59,691,509.27		61,870,838 18

	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)					AN ARCHITECT	
1 General Fund		1	Distance of the			
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,809,200.00	KS TO THE	10,502,154.00	7000	10,710,796.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d Negative Restricted Ending Balances			- 71			
(Negative resources 2000-9999)	979Z		A SAID B	0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	The state of the	0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00	100	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)		10,809,200.00		10,502,154.00		10,710,796.00
4 Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3 00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions		MODE TO A SAN				
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA)		Euge E				
a. Do you choose to exclude from the reserve calculation		Tradition of the second				
the pass-through funds distributed to SELPA members?	Yes	2002				
	160					
b. If you are the SELPA AU and are excluding special	163					
b. If you are the SELPA AU and are excluding special education pass-through funds	163					
b. If you are the SELPA AU and are excluding special	4 60					
b. If you are the SELPA AU and are excluding special education pass-through funds	4 60					
b. If you are the SELPA AU and are excluding special education pass-through funds	163	9,000				
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds	103	du de				
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540,	d val	4.0.22				
b. If you are the SELPA AU and are excluding special education pass-through funds:  1 Enter the name(s) of the SELPA(s):  2 Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for	100	554,300.00		554,300.00		554,300.00
b. If you are the SELPA AU and are excluding special education pass-through funds:  1 Enter the name(s) of the SELPA(s):  2 Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)	100	554,300.00		554,300.00		554,300.00
b. If you are the SELPA AU and are excluding special education pass-through funds:  1 Enter the name(s) of the SELPA(s):  2 Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)  2 District ADA	100	554,300.00		554,300.00		554,300.00
b. If you are the SELPA AU and are excluding special education pass-through funds: 1 Enter the name(s) of the SELPA(s):  2 Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)  2 District ADA Used to determine the reserve standard percentage level on line F3d						
b. If you are the SELPA AU and are excluding special education pass-through funds: 1 Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)  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.		554,300.00 27,237.14		554,300.00 27,215.83		
b. If you are the SELPA AU and are excluding special education pass-through funds: 1 Enter the name(s) of the SELPA(s):  2 Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)  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 the Reserves.)		27,237.14		27,215.83		27,215.83
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)  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 are Expenditures and Other Financing Uses (Line B11)	ections)	27,237.14 360,306,250.73		27,215.83 350,071,799.27		27,215.83 357,026,518.09
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)  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 are Expenditures and Other Financing Uses (Line B11)  b. Plus. Special Education Pass-through Funds (Line F1b2, if Line F1a is No.)	ections)	27,237.14		27,215.83		27,215.83 357,026,518.09
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)  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 are Expenditures and Other Financing Uses (Line B11)	ections)	27,237.14 360,306,250.73		27,215.83 350,071,799.27		554,300.00 27,215.83 357,026,518.09 0.00 357,026,518.09
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)  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 for subsequent years 1 and 2 in Columns C and E)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus. Special Education Pass-through Funds (Line F1b2, if Line F1a is No c. Total Expenditures and Other Financing Uses)	ections)	27,237.14 360,306,250.73 0.00		27,215.83 350,071,799.27 0.00		27,215.83 357,026,518.09 0.00
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  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 for subsequent years 1 and 2 in Column, Lines A4 and C4, enter projection of the Policy of the Reserves and Expenditures and Other Financing Uses (Line F1b2, if Line F1a is Note Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is Note Total Expenditures and Other Financing Uses (Line F3b)	ections)	27,237.14 360,306,250.73 0.00		27,215.83 350,071,799.27 0.00		27,215.83 357,026,518.09 0.00
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  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 for subsequent years 1 and 2 in Column, Lines A4 and C4, enter projection in the F3d (Col. A. Form AI, Estimated P-2 ADA column, Lines A4 and C4, enter projections are projections and Other Financing Uses (Line F1b2, if Line F1a is No. C. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level	ections)	27,237.14 360,306,250.73 0.00 360,306,250.73		27,215.83 350,071,799.27 0.00 350,071,799.27		27,215.83 357,026,518.09 0.00 357,026,518.09
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  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 in Expenditures and Other Financing Uses (Line B11) b. Plus. Special Education Pass-through Funds (Line F1b2, if Line F1a is No. C. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSL, Criterion 10 for calculation details)	ections)	27,237.14 360,306,250.73 0.00 360,306,250.73		27,215.83 350,071,799.27 0.00 350,071,799.27		27,215,83 357,026,518.09 0.00 357,026,518.09
b. If you are the SELPA AU and are excluding special education pass-through funds  1 Enter the name(s) of the SELPA(s):  2 Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)  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 are Expenditures and Other Financing Uses (Line B11) b. Plus. Special Education Pass-through Funds (Line F1b2, if Line F1a is No. c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) c. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	ections)	27,237.14 360,306,250.73 0.00 360,306,250.73		27,215.83 350,071,799.27 0.00 350,071,799.27		27,215.83 357,026,518.09 0.00 357,026,518.09
b. If you are the SELPA AU and are excluding special education pass-through funds  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)  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 a Expenditures and Other Financing Uses (Line B11) b. Plus Special Education Pass-through Funds (Line F1b2, if Line F1a is No. C. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) c. Reserve Standard - By Percent (Line F3c times F3d)	ections)	27,237.14 360,306,250.73 0.00 360,306,250.73 3% 10,809,187.52		27,215.83 350,071,799.27 0.00 350,071,799.27 3% 10,502,153.98		27,215,83 357,026,518.09 0.00 357,026,518.09 31 10,710,795.54

# Multi-Year Projections General Fund -Unrestricted



Description	Object Codes	Projected Year Totals (Form 011) (A)	Change (Cols C-A/A)	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)				1		
A REVENUES AND OTHER FINANCING SOURCES	0010 0000				2.22	
LCFF/Revenue Limit Sources     Federal Revenues	8010-8099 8100-8299	282,610,230.00	2.72%	290,287,766.00	2.62%	297,902,220.00
3 Other State Revenues	8300-8599	10,383,922.00	-45.51%	5,657,751.00	2.67%	5,808,813.00
4. Other Local Revenues	8600-8799	2,530,312.09	-60.B1%	991,616.00	0.00%	991,616.00
5 Other Financing Sources	Salara Salara					
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources c. Contributions	8930-8979	0.00	0.00%		0.00%	
6 Total (Sum lines A1 thru A5c)	8980-8999	(46,449,927 00)	11.04%	(51,580,204.94)	1.95%	(52,588,133.51
		249,074,537 09	-1.49%	245,356,928 06	2.75%	252,114,515 49
B EXPENDITURES AND OTHER FINANCING USES						
I. Certificated Salaries		- CANADA			3.	
a. Base Salaries			The state of the s	115,885,957.00		117,809,663.89
b. Step & Column Adjustment		Turk married	Mark Committee	1,923,706.89		1,955,640.42
c. Cost-of-Living Adjustment	1					
d. Other Adjustments	1		ALL THE			
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	115,885,957.00	1.66%	117,809,663 89	1.66%	119,765,304.31
2. Classified Salaries					Marie Total	
a. Base Salaries				30,095,819.00		31,723,929.07
b. Step & Column Adjustment			KTHE TO	496,581.01	İ	523,444.83
c Cost-of-Living Adjustment				430,301.01		323,777.03
d. Other Adjustments				1,131,529.06		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,095,819.00	5.416/		1,750	32.247.373.90
			5.41%	31,723,929 07	1.65%	The second second
3 Employee Benefits	3000-3999	54,708,760.00	7.05%	58,565,266.00	4.46%	61,177,666.00
4. Books and Supplies	4000-4999	17,735,122.00	-21.06%	14,000,000 00	0 00%	14,000,000 00
5. Services and Other Operating Expenditures	5000-5999	26,907,558.00	-9.28%	24,411,039.00	0.00%	24,411,039,00
6. Capital Outlay	6000-6999	1,001,011.00	-49.95%	501,011.00	0.00%	501,011.00
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	810,602 00	0.00%	810,602.00	0 00%	810,602.00
8 Other Outgo - Transfers of Indirect Costs 9. Other Financing Uses	7300-7399	(3,966,073.00)	-7.84%	(3,655,209 63)	3.23%	(3,773,190 63
a. Transfers Out	7600-7629	2,795,381.00	-71.55%	795,381 00	0.00%	795,381.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
0. Other Adjustments (Explain in Section F below)				0.00		0.00
I. Total (Sum lines B1 thru B10)		245,974,137.00	-0 41%	244,961,682.33	2.03%	249,935,186 58
NET INCREASE (DECREASE) IN FUND BALANCE				200000000000000000000000000000000000000		
(Line A6 minus line B11)		3,100,400 09		395,245 73		2,179,328 91
D FUND BALANCE						
<ol> <li>Net Beginning Fund Balance (Form 011, line F1e)</li> </ol>	l	54,588,198 08		57,688,598 17	Control of the	58,083,843 90
2. Ending Fund Balance (Sum lines C and D1)	1	57,688,598.17		58,083,843.90		60,263,172.81
Components of Ending Fund Balance (Form 011)     a. Nonspendable	9710-9719	595,000.00		595,000 00		595,000.00
b Restricted	9740					
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00				0.00
	1			0.00		
d. Assigned e. Unassigned/Unappropriated	9780	46,284,398 17		46,986,689.90	Mary Mary	48,957,376 81
Reserve for Economic Uncertainties	0700	10 900 200 20		10 502 154 00		10 710 307 00
	9789	10,809,200 00		10,502,154.00	70 5 5 6	10,710,796.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f Total Components of Ending Fund Balance		(E-1000000000000000000000000000000000000				3254523444
(Line D3f must agree with line D2)		57,688,598 17		58,083,843 90		60,263,172.8

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					Remarks	
I. General Fund			- 0	1	2041	
a Stabilization Arrangements	9750	0 00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,809,200.00		10,502,154.00		10,710,796.00
c Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2, current year - Column A - is extracted)			1			
2 Special Reserve Fund - Noncapital Outlay (Fund 17)			3-34			
a. Stabilization Arrangements	9750	0.00	1 = 1	0 00	1	0 00
b. Reserve for Economic Uncertainties	9789	0.00		0 00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00	12 (10)	0.00
3 Total Available Reserves (Sum lines E1a thru E2c)		10,809,200 00		10,502,154.00		10,710,796.00

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.

B2d Classified bargaining unit agreement costs.

# Multi-Year Projections General Fund Restricted



Description	Object Codes	Projected Year Totals (Form 01I) (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		
1 LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	B100-8299	21,691,418.00	-21 87%	16,946,649.00	0.00%	16,946,649.00
3. Other State Revenues	8300-8599	37,821,952.00	-3.62%	36,452,665.00	2.67%	37,425,951.00
4 Other Local Revenues	8600-8799	556,925.00	-76.55%	130,598.00	0.00%	130,598.00
5. Other Financing Sources	0000 5000	2.55	0.000		0.000/	
a. Transfers In b. Other Sources	8900-8929 8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	46,449,927.00	11.04%	51,580,204 94	1.95%	52,588,133.51
6. Total (Sum lines Al thru A5c)		106,520,222.00	-1.32%	105,110,116 94	1.88%	107,091,331.51
B. EXPENDITURES AND OTHER FINANCING USES			44 34 250			
1. Certificated Salaries						
a. Base Salaries	ľ	A British		29,782,917.00		30,277,313.42
b. Step & Column Adjustment	- 1		Die Toronto	494,396.42		502,603.40
c. Cost-of-Living Adjustment			The Party of the P	474,370.42		302,003.40
d. Other Adjustments	- 1					
	1000 1000	20 702 017 00	1.6694	20 227 212 42	1.600	20 220 01 6 82
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,782,917.00	1 66%	30,277,313.42	1.66%	30,779,916.82
2. Classified Salaries						
a. Base Salaries	1		-	18,484,398.00		19,484,598.02
b. Step & Column Adjustment				304,992.57		321,495.8
c. Cost-of-Living Adjustment						
d. Other Adjustments	1			695,207.45		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,484,398.00	5.41%	19,484,598.02	1.65%	19,806,093.89
3. Employee Benefits	3000-3999	33,268,213.00	4.41%	34,735,697.00	2.99%	35,774,912.30
4. Books and Supplies	4000-4999	13,819,053.32	-27.64%	10,000,000 00	0.00%	10,000,000.00
5. Services and Other Operating Expenditures	5000-5999	12,497,438.76	-38.90%	7,635,604.50	0.00%	7,635,604.50
6. Capital Outlay	6000-6999	3,458,005 65	-92.32%	265,598.00	0.00%	265,598.00
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	2,673,892.00	-11.62%	2,363,110.00	4.99%	2,481,010.00
9 Other Financing Uses	919	2123 122				202022
a. Transfers Out	7600-7629	348,196.00	0.00%	348,196.00	0.00%	348,196 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)		114,332,113.73	-8 07%	105,110,116.94	1 88%	107,091,331.51
C NET INCREASE (DECREASE) IN FUND BALANCE		(2011001001		0.00		0.00
(Line A6 minus line B11)		(7,811,891.73)		0.00		0.00
D. FUND BALANCE				0.0000000000000000000000000000000000000		
1. Net Beginning Fund Balance (Form 01I, line F1e)		9,419,557.10		1,607,665.37		1,607,665.37
2. Ending Fund Balance (Sum lines C and D1)		1,607,665.37		1,607,665.37		1,607,665.37
3 Components of Ending Fund Balance (Form 011)	0710 0710	200				
a Nonspendable	9710-9719	000				1 (07 (17 )
b. Restricted	9740	1,607,665 37	THE PARTY OF	1,607,665.37		1,607,665.37
c. Committed	0740	THEVES				
1 Stabilization Arrangements	9750				180	
2. Other Commitments	9760	17.5%	1			
d Assigned	9780	1		2 7 W	Profession of	
e Unassigned/Unappropriated	55	W-=				
I Reserve for Economic Uncertainties	9789			190		
2. Unassigned/Unappropriated	9790	0.00	Real Property of	0.00		0.00
f Total Components of Ending Fund Balance	1			TO THE AVECTOR		
(Line D3f must agree with line D2)		1,607,665 37		1,607,665 37		1,607,665 3

Description	Object Codes	Projected Year Totals (Form Oll) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection _(C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES		Mark Land	METERNAL PROPERTY	EX RECEIVE	SHEET SHEET	KC TO
I. General Fund		Michigan Company			3 13 15 1	
a Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789				A CONTRACTOR	
c. Unassigned/Unappropriated Amount	9790		The state of the state of			
(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)					10 F 10 10	
a Stabilization Arrangements	9750	The second			4 2 3 4 4	
b Reserve for Economic Uncertainties	9789		IN THE TAX			
c. Unassigned/Unappropriated	9790				Will street	
3. Total Available Reserves (Sum lines E1a thru E2c)						

3. Total Available Reserves (Sum inter Ella and Ella)

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 Bld, B2d, and Bl0. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B2d Classified bargaining unit costs

# **Cash Flow Worksheet**



FY 18-19 Projections

040 - Lodi Unified School District

Fund :01 GENERAL FUND

	ylut	August	September	October	November	December	January	February	March	April	May	June	Accurals	Adjustments	Totals
A. BEGINNING CASH9110	64,007,755.18	51,935,749.18	38,882,301.18	42,522,581.18	29,931,109.18	17,734,958.02	62,561,384.82	54,618,362.10	41,596,416.92	42,131,414.83	40,362,845.96	47,223,149.91			
B. RECEIPTS															
Revenue Limit															
Property Tax		549,433.00	(8,688.00)		59,050.18	25,662,979.70	297,090.55	-		19,892,752,36	59,050.18	8,081,323.03		1	54,592,991.0
State Ald	9,683,229.00	9,683,229.00	27,621,359.00	17,429,811.00	17,578,493.63	26,978,470.48	17,578,493.63	17,639,626.07	27,779,458.17		35,279,252.15	26,332,488.86			233,583,911.0
Other8080-8099			[308.00]	(137.00)	(1,535,952.18)	(273,268.15)		(689,226.57)	(1,586,095.74)	{460,672.57}	(460,672.57)	(560,339.23)			(5,566,672.0
Federal Revenues8100-8299	557,719.00	20,345.00	1,054,611.00	678,565.00	578,389.83	1,893,856.54	692,356.55	86,364.40	2,670,928.18	120,479.86	752,218,17	12,585,583,48			21,691,418.0
Other State Revenues8300-8599	778,032.00	3,024,967.00	1,643,176.00	4,330,125.00	4,523,610.11	4.185,847.52	1,297,031.61	2,231,493.01	2,999,100.59	1,707,207.42	4,323,045,97	17,162,237,77			48,205,874.0
Other Local Revenues8600-8799	84,033.00	1,695,988.00	533,548.00	289,855.00	9,713.13	179,558.22	96,208.40	51,936.07	48,595.41	7,901.55	158,725.01	[58,824.69]			3,087,237.0
Interfund Transfers In8910-8929	-	*			-			-	26.5		Ta Ta				
All Other Financing Sources.8931-8979	- 1	-					,	12	-		+				
Contributions	. 1				-		-	14:				4.1			
Other Cash 9111-9199	2,747,839.00	1,460,108.00	229,866.00	(3,387,815,00)	(1,432.190.63)	5,518,864.33	(120,779.82)	(1,955,203.43)	(1,371,167,69)	1,414,248.79	(996,676.19)	(2,107,093.37)			
Other Receipts/Non-Revenue 5320-9449	(434,716.00)	(604,988.00)	(4,322,520,001	(383,140.00)	(318,975.68)	153 168 90	(312,009.28)	[71,665.30]	(53,061.68)	28,533.78	164,770.35	6.154.602.90			
	133,7,203,7		1,	1			(-40)	1,	100,000,000,			-			
TOTAL RECEIPTS	13,416,136	15.829.083	26,751,044	18,957,264	19,462,138	64,299,478	19,528,392	17,293,324	30,487,757	22,710,451	39,279,713	67,579,979		$\vdash$	355,594,759.0
TOTAL RECEIPTS	23,420,230	Lowennes	2011341044	20,557,604	23,402,230	04,233,410	43,360,336	41,623,367	30,107,737	88,720,732	22,612,123	97,373,373			232,234,133.4
C. DISBURSEMENTS															
Certificated Salaries1000-1999	4,793,149	10,941,276	11,447,942	11,790,927	12,343,229	12,249,717	12,096,674	12,469,281	12,878,343	12,072,246	12,736,429	19.849,660			145,668,874,0
Classified Salaries2000-2999	2.036,636	3,714,202	4,086,009	3,923,887	4,796,760	4,318,122	3,838,145	3,955,459	4,009,565	3,810,202	4,123,013	5,968,217			48,580,217.0
Employee Benefits3000-3999	2.348,606	5.472,714	5,640,317	5,692,563	6,700,239	6,693,048	6,496,460	6,626,229	6,709,493	6,508,317	6,790,513	22,298,473			87,976,973.0
Supplies	1.025,870	2,152,689	(307,113)	809,397	2,072,911	1,387,539	1,475,771	1.174,658	1,407,898	1,255,899	3,941,744	15,156,914			31,554,175.3
Services5000-5999	2,457,336	2,137,515	2,253,091	2,903,775	3,157,476	2,950,869	3,302,073	2,988,458	2,956,192	2,776,089	3,116,391	8,405.731			39,404,996.7
Capital Outlays6000-6599		108,350	37,472	689,477	559,191	30,215	11,178	188,817	23,760	316,394	840,423	1,653,739			4,459,016.6
Other Outgo7000-7599	24,795	26,111	42,242	(270,935)	(89,441)	(111,322)	6,226	(92,999)	(118,201)	(171,414)	[17,807]	291,166		1	(481,579.0
Interfund Transfers Out7600-7629		-	-		-				(620,600)	12-23-6-7	127,007,1	-			1-0451310
All Other Financing Uses7630-7699				-			-	- :				- 4			-
Trans		2,366,324		-		-						777,253		_	3,143,577.0
118111111111111111111111111111111111111	1	4,300,320										FF Fullish			3,843,377.0
TOTAL DISBURSEMENTS	12,686,392	26,919,182	23,199,960	25,539,091	29,540,366	27,518,189	27,226,526	27,309,902	27,867,050	26,567,734	31,530,705	74,401,153			360,306,250.7
MET INCREASE/DECREASE(B - C)	729,744	(11,090,099)	3,551,084	(6,581,827)	(10,078,228)	36,781,289	(7,698,135)	(10,016,578)	2,620,707	(3,857,282)	7,749,008	[6,821,174]			(4,711,491.6
CONTROL OF THE CONTRO		1	- 19-1				1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1		10,000,000,000					
D. PRIOR YEAR TRANSACTIONS						1			1						
AccountsReceivable9200-9319				-											
Accounts Payable9500-9639	12,801,750	1.963,349	{89,196}	6,009,645	2,117,923	(8,045,138)	244,888	3,005,367	2,085,709	(2,088,714)	888,704	(18,894,288)			-
Unrealized Gains 9775				*		-				-					
															-
TOTAL PRIOR YEAR TRANSACTIONS	[12,801,750]	[1,963,349]	89,196	(6.009,645)	(2.117.923)	8.045.138	(244,888)	(3,005.367)	(2,085,709)	2.088.714	(888.704)	18.894.288			
	100,000,000	(	27,280	17,773,073	12.22.73.63	0,0.15,150	1277,000/	(4,000,201)	18,000,100	2,000,747	1000,704	20,054,200	-		-
E. NET INCREASE/DECREASE (B - C+D)	(12,072,006)	(13,053,448)	3,640,280	(12,591,472)	(12,196,151)	44,826,427	(7,943,023)	(13,021,945)	534,998	(1,768,569)	6,860,304	12,073,114			[4,711,491.6
	1,,	1	2,244,444	I-desait cont	1	,	1-12-43,023/	100/060/040/	334,336	1-4100(303)	5,550,550	20,075,224			[-q-sayasaa
F. ENDING CASH (A + E)	51,935,749	38,882,301	42,522,581	29,931,109	17,734,958	62,561,385	54,618,362	41,596,417	42,131,415	40,362,846	47,223,150	59,296,264			
transmitted at	243231793	Jan. 1944		65,234,103	4/1/54,330	00,004,303	27,242,394	44,330,461	74,434,413	40,394,840	41,663,630	22,430,494			

FY 19-20 Projections

040 - Lodi Unified School District

Fund :01 GENERAL FUND

	July	August	September	October	November	December	Jenuary	February	March	April	May	June	PLEUTOIS	Adjustments	Total
A. BEGINNING CASH9110	59,296,263.54	58,552,624.08	44,717,752.12	43,233,583.76	33,313,394.02	26,357,700.86	58,376,037.13	\$2,258,636.57	45,427,232.36	50,129,505.24	45,639,521.81	57,101,514.53			
. RECEIPTS															
levenue Limit												22			441
Property Tax8020-8079		172,620.95			59,452.34	25,837,758.00	299,113.89			20,028,232.40	59,452.34	8,136,361.07			54,592,991.
State Aid8010-8019	10,101,208.18	10,101,204.18	27,904,965.56	18,182,173.82	18,182,173.82	27,904,964.44	18,182,173.82	18,245,405.67	28,733,459.63		36,490,811.34	27,236,798.53			241,265,343.
Other5080-8099	(4)		- "	-	(1,537,150.04)	(273,481.27)	-	(689,764.09)	(1,587,332.71)	(461,031.84)	(461,031.84)	(560,776.22)			(5,570,568.
Federal Revenues	128,157.14	141,297.00	2,356,323.22	126,979.18	423,608.26	1,387,045.95	507,076.61	63,252.62	1,956,167.24	88,238.52	550,918.79	9,217,584.46			16,946,649.
Other State Revenues8300-8599	544,179.48	1,572,543.54	4,268,908.67	1,128,964.54	4,060,561.25	3,757,372.94	1,164,263.97	2,003,071.41	2,692,104.61	1,532,453.09	3,880,527.40	15,405,465.10			42,110,416.
Other Local Revenues8600-8799	114,941.16	201,791.18	105,158.51	81,669.84	12,420.20	229,601.66	123,021.98	66,410.81	62,139.11	10,103.74	202,962.16	(88,006.35)			1,122,214.
Interfund Transfers In8910-8929		*				2		- 1			-	- 4		<u> </u>	
All Other Financing Sources.8931-8979			-						-	•					
Contributions	9.		7.0		7										
Other Cash9111-9199											-				
Other Receipts/Non-Revenue 9320-9449	*	-		A	-						-				
TOTAL RECEIPTS	10,988,486	12,189,461	34,635,356	19,519,787	21,201,066	58,843,262	20,275,650	19,688,376	31,856,538	21,197,996	40,723,640	59,347,A27			350,467,045.
C. DISBURSEMENTS															
Certificated Salaries1000-1999	5,303,505.17	11,589,430.83	12,226,739.87	12,209,712.95	12,350,402.90	12,256,836.24	12,103,704.29	12,476,527.57	12,885,827.76	12,079,262.49	12,743,831.51	19,861,195.74			148,086,977.
Classified Salaries2000-2999	2,202,726.18	3,845,673.25	4.198,980.01	4,057,480.45	5,083.878.88	4,576,591.02	4,067,884.64	4,192,220.16	4,249,565.10	4,038,268.30	4,369,803.31	6,325,455.77			51,208,527.
Employee Benefits3000-3999	2,815,779.83	6,422,964.70	6,601,672.64	6,574,074.05	6,901,150.54	6,893,743.84	6,691,260.49	6,824,921.30	6,910,682.10	6.703,473.56	6,994,131.19	22,967,108.74			93,300,963.
Supplies4000-4999	61,584.61	1,671,536.06	1.534,691.11	2,037,332.83	1,390,317.37	930,632.91	989,810.64	787,851.86	944,287.56	842,340.72	2,643,757.36	10,165,856.96			24,000,000
Services5000-5999	1,276,236.82	1,374,560.11	1,831,374.30	4,818,343.70	2,422,004.16	2,263,572.15	2,532,919.72	2,292,355.15	7,267,604.98	2,129,453.31	2,390,488.78	6,447,780.32			32,048,643.
Capital Outlays6000-6599	10,549.49	10,384.15	24,863.00	135,113.67	90,381.65	4,883.67	1,806.68	30,518.34	3,840.27	51,138.59	135,836.87	267,292.63			766,609.
Other Outgo7000-7599	61,743.32	40,650.45	84,589.05	(392,080.52)	(81,376.51)	(101,284.36)	5,664.37	(84,613,74)	(107,542.78)	(155,957.63)	(16,201.55)	264,912.26			(481,497.
Interfund Transfers Out7600-7629	-			-			-		-						-
AB Other Financing Uses7630-7699			-			-			-		-				
Trans9640-9669		1,069,133.26	9,616,614.34				×		•		1	(9,542,170.59)			10,685,747.
TOTAL DISBURSEMENTS	11.732.125	26,024,333	35,119,524	29,439,977	28,156,759	26,824,925	26,393,051	26,519,781	27,154,265	25,687,979	29,261,647	56,757,432		1	350,071,799.
NET INCREASE/DECREASE(B - C)	(743,639)	(13,834,872)	(1,484.168)	(9,920,190)	(6,955,693)	32.018,336	(6,117,401)	(6,831,404)	4,702,273	(4,489,983)	11.461,993	2,589,995		·	395,245.
D. PRIOR YEAR TRANSACTIONS	***														
													//		
AccountsReceivable9200-9319	*	-	-		-					(4)					
AccountsPayable9500-9639	=			-				4	+			*	-	-	
Unrealized Gales9775	-			-		-	-	*	-	*					-
TOTAL PRIOR YEAR TRANSACTIONS	(4)		- 2		- 47	(4)		-		1		T.			
-											7.72				-
E. HET INCREASE/DECREASE (B - C +D)	(743,639)	(13,834,872)	(1,484,168)	(9,920,190)	(6,955,693)	32,018,336	(6,117,401)	(6.831,404)	4,702,273	(4,489,983)	11,462,993	2,589,995	-		395,245.
	58,552,624	44,717,752	43,233,544	33,313,394	26,357,701	\$4,376,037	52,258,637	45,427,232	50,129,505	45,639,522	57,101,515	59.691.509			

# **Charter Schools Fund**



Description	Resource Codes Object Code	Original Budget	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	3,245,968.00	3,245,968,00	769,194,00	3,267,846.00	21,878,00	0.79
2) Federal Revenue	8100-8299	0,00	0.00	0,00	0,00	0,00	0,09
3) Other State Revenue	8300-8599	218,969,00	218,989,00	700,07	288,279.00	69,310,00	31,99
4) Other Local Revenue	8600-8799	3,000,00	3,126,00	28,600.06	3,126.00	0,00	0.04
5) TOTAL, REVENUES		3,485,937,00	3,466,063,00	798,494,13	3,557,251,00		
8, EXPENDITURES							
1) Certificated Salaries	1000-1999	1,582,716,00	1,625,353,00	418,914,21	1,625,353,00	0,00	0,09
2) Classified Salaries	2000-2999	365,078,00	365,076.00	116,210.70	365,076.00	0,00	0,01
3) Employee Benefits	3000-3999	828,413,00	837,087,00	200,994,76	837,087,00	0.00	0,01
4) Books and Supplies	4000-4999	265,454,00	372,680.00	32,592,04	372,680,21	(0.21)	0.09
5) Services and Other Operating Expenditures	5000-5999	447,430.00	447,430,00	80,890,13	447,430.00	0,00	0.09
6) Capital Outlay	6000-6999	0.00	0.00	0,00	0.00	0,00	0,04
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,405,00	3,405.00	3,404.85	3,405,00	0,00	0.09
B) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0,00	0,00	0,00	0,00	0,09
9) TOTAL EXPENDITURES		3,492,496,00	3,651,031,00	855,006,69	3,651,031,21		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(26,559,00)	(184,958.00)	(58,512,56)	(93,700,21)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers				-			
a) Transfers in	8900-8929	14,196.00	14,196,00	0.00	14,196.00	0.00	0.01
b) Transfers Out	7600-7829	0,00	0.00	0.00	0,00	0,00	0,09
Other Sources/Uses     Sources     Sources	8930-8979	0.00	0.00	0.00	0,00	0.00	0,09
b) Uses	7630-7699	0.00	0,00	0.00	0.00	0,00	0,01
3) Contributions	5960-8999	0,00	0,00	0.00	0,00	0,00	0,01
4) TOTAL, OTHER FINANCING SOURCES/USES		14,196,00	14,198.00	0.00	14,196.00		

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col 9 & D) (E)	% DHT Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(12,363,00)	(170,772,00)	(56,512,56)	(79,584.21)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Batance							
a) As of July 1 - Unaudited	9791	1,199,438.00	1,420,103,26		1,420,103.28	0.00	0.0
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		1,199,438,00	1,420,103.26		1,420,103,28		
d) Other Resistements	9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		1,199,438.00	1,420,103.26	. [	1,420,103.26		
2) Ending Balance, June 30 (E + F1e)		1,187,075.00	1,249,331.26	[	1,340,519.05		
Components of Ending Fund Balance					1		
a) Nonspendable Revolving Cash	9711	0.00	0.00	1	0.00		
Sigres	9712	0.00	0.00		0.00		
Prepaid Rema	9713	0.00	0.00		0.00		
What a property of the second		000			200 PM		
All Others	9719	0.00	0.00	ŀ	0,00		
b) Restricted c) Committed	9740	75,000.00	0,00		1,754.51		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9780	0.00	0.00		0,00		
Other Assignments	9780	1,112,075.00	1,249,331,75		1,338,764.54		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	0.00	0,00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	(0.49)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF 80URCES								
Principal Apportionment			141 - 151 - 1	and Children Control of the Control				
State Aid - Current Year		8011	2,254,763.00	2,254,763,00	840,936.00	2,178,813.00	(75,950.00)	-3.4
Education Protection Account State Aid - Current Year		8012	417,062.00	417,062.00	128,258.00	488,920.00	71,858.00	17.2
State Aid - Prior Years		8019	0,00	0.00	0.00	0,00	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	6091	0,00	0,00	0.00	0,00	0.00	0,0
Transfers to Charter Schools in Lieu of Property Taxes		6096	574,143,00	574,143,00	0.00	600,113.00	25,970.00	4,5
Property Taxes Transfers		6097	0.00	0.00	0.00	0,00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0,00	8.00	0.00	0.00	0.0
TOTAL, LCFF SOURCES			3,245,968.00	3,245,968,00	769,194.00	3,267,846,00	21,878.00	0.7
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0,00	0.00	0,00	0.00	0.0
Special Education Entitlement		6181	0.00	0.00	0.00	0,00	0.00	0.0
Special Education Discretionary Grants		8182	0,00	0.00	0.00	0.00	0.00	0,0
Child Nutrition Programs		8220	0,00	0.00	0.00	0,00	0.00	0,0
Donated Food Commodèles		8221	0.00	0.00	0.00	0,00	0,00	0,0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0,00	0,00	0,0
Title I, Part A, Basic	3010	8290	0.00	0,00	0.00	0,00	0.00	0.0
Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.04
Title It, Part A, Educator Quality	4035	8290	0.00	0,00	0,00	0.00	0.00	0.0
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0,00	0,00	0.00	0.00	0,0
Title III, Part A, English Learner								
Program	4203	6290	0,00	0,00	0,00	0,00	0.00	0,0
Public Charter Schools Grant Program (PCSGP)	4610	6290	0,00	0.00	0,00	0.00	0.00	0,0
	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510,							
Other NCLB / Every Student Succeeds Act	5630	6290	0,00	0.00	0,00	0,00	0.00	0.0
Career and Technical Education	3500-3599	8290	0,00	0.00	0,00	0.00	0.00	0.0
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0,00	0.00	0,0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0,00	0.00	0.00	0,0
-			ľ	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		0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0,00	4,04
Child Nutration Programs		8520	0.00	0,00	0.00	0.00	0,00	0.0
Mandated Costs Reimbursements		8550	5,754.00	5,754,00	0.00	71,554.00	65,800,00	1143.6
Lottery - Unrestricted and Instructional Materials		8560	68,094,00	68,094,00	700.07	71,604.00	3,510,00	5.2
After School Education and Safety (ASES)	6010	8590	0.00	0,00	0.00	0.00	0,00	0.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	(Col 8 & D) (E)	% Diff Column B & D (F)
Charter School Facility Gram	6030	8590	0,00	0,00	0.00	0.00	0.00	0,0
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0,00	0.00	0.0
California Clean Energy Jobs Act	6230	6590	0.00	0.00	0.00	0.00	0.00	0,0
Career Technical Education Incentive								
Grant Program	6367	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
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	143,121.00	143,121,00	0.00	143,121.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			216,969.00	215,969.00	700,07	286,279.00	69,310.00	31,5
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8831	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	9,90	0.00	0,00	0,00	0,00	0.6
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8680	3,000.00	3,000.00	7,568.00	3.000.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	20,698.00	0.00	0.00	0.0
Fees and Contracts						1		
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.6
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.1
All Other Fees and Contracts		8889	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue								
All Other Local Revenue		8699	0.00	126.00	334.06	126,00	0.00	0,0
Tuttion		8710	0.00	0.00	0.00	0,00	9.00	0,0
All Other Transfers in		8781-8783	0,00	0,00	0.00	0.00	0.00	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	6792	0.00	0,00	0.00	0.00	0.00	0,
From JPAs	8500	8793	0.00	0.00	0.00	0.00	0,00	0.
Other Transfers of Apportionments	All Other	#70.4	2.00	8.00	0.00	0.00		
From Districts or Charler Schools	All Other	8791	0.00	0,00	0.00	0.00	0.00	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.5
From JPAs	All Other	8793	0.00	0.00	0.00	0,00	0.00	0.
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0,00	0.00	0.0
TOTAL OTHER LOCAL REVENUE			3,000,00	3,126.00	28,600,06	3,126.00	0.00	0,0

Description F	lesource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	(Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES			20.					
Certificated Teachers' Salaries		1100	4 304 023 00	1 442 202 00	202 505 20	1 442 202 00	00,0	0,0
		00000	1,394,022.00	1,442,203.00	383,585,39	1,442,203.00		
Certificated Pupil Support Salaries		1200	24,176.00	18,630,00	8,889.50	18,630.00	0.00	0,
Certificated Supervisors' and Administrators' Salaries		1300	139,918.00	139,918.00	46,639.32	139,918,00	0.00	0.
Other Certificated Salaries		1900	24,502,00	24,602.00	0,00	24,602.00	0,00	0.
TOTAL, CERTIFICATED SALARIES  :LASSIFIED SALARIES			1,582,718.00	1,625,353.00	418,914,21	1,625,353.00	0.00	0.
Humbook St. It commences							1 14	
Classified Instructional Salaries		2100	122,831.00	122,831.00	35,984.55	122,631,00	0.00	0
Classified Support Salaries		2200	105,302.00	105,302.00	37,248.88	105,302.00	0.00	0
Classified Supervisors' and Administrators' Saleries		2300	0.00	0.00	0.00	0.00	0.00	0
Clerical, Technical and Office Salaries		2400	91,943.00	91,943,00	31,398.42	91,943.00	0.00	0
Other Classified Selaries		2900	45,000,00	45,000.00	13,578.85	45,000,00	0.00	0.
TOTAL, CLASSIFIED SALARIES			365,076.00	365,076.00	118,210,70	365,076.00	0,00	0.
EMPLOYEE BENEFITS								
STRS		3101-3102	400,788.00	407,728,00	71,589.32	407,728.00	0.00	0
PERS		3201-3202	65,940.00	85,940,00	17,250,03	85,940.00	0.00	0
OASDI/Medicare/Alternative		3301-3302	50,877.00	51,495,00	14,171.74	51,495,00	0.00	0
Health and Welfare Benefits		3401-3402	199,513.00	198,828,00	67,147.37	198,828,00	0.00	0
Unemployment Insurance	1	3501-3502	974.00	998.00	268.54	996.00	0.00	0
Workers' Compensation		3601-3602	47,721,00	48,784,00	13,159.68	45,764,00	0,00	0
OPEB_Allocated		3701-3702	37,592,00	38,415.00	10,323.42	38,415,00	0,00	0
OPEB, Active Employees		3751-3752	25,008.00	24,921.00	7,084,66	24,921,00	0,00	0
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0,00	0,00	0
TOTAL, EMPLOYEE BENEFITS			828,413.00	837,087.00	200,994.76	837,087,00	0,00	0
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	50,000.00	50,000.00	11,225.83	50,000,00	0.00	0
Books and Other Reference Materials		4200	75,962.00	153,142.00	6,424.16	163,142,00	0.00	0
Materials and Supplies		4300	139,492,00	159,538.00	14,942,25	159,538.21	(0.21)	0
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0,00	0
Food		4700	0,00	0.00	0,00	0.00	0.00	0
TOTAL, BOOKS AND SUPPLIES			265,454,00	372,580.00	32,592,04	372,680,21	(0.21)	0
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0,00	0.00	0,00	0.00	
Travel and Conferences		5200	37,500.00	37,500.00	5,664.08	37,500.00	0,00	0
Dues and Memberships		5300	4,000.00	4,000.00	0,00	4,000,00	0,00	0
Insurance		5400-5450	0.00	0.00	0.00	0.00	0,00	
Operations and Housekeeping Services		5500	51,500,00	51,500.00	17,922,16	51,500.00	0.00	
Rentals, Leases, Repairs, and Noncaptalized Improvements		5600	22,000.00	22,000.00	0.00	22,000.00	0,00	
Transfers of Direct Costs		5710	0.00	0,00	0.00	0,00	0.00	0
Transfers of Direct Costs - Interfund		5750	50,492.00	50,492.00	848.45	50,492,00	0.00	
Professional/Consulting Services and		Transfill ()						
Operating Expenditures		5800	281,938.00	281,938.00	56,455.44	281,938,00	0,00	
Communications		5900	0.00	0.00	0,00	0.00	0,00	

Description Resource	Codes Object Codes	Original Budget	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	0.01
Land Improvements	6170	0.00	0.00	0.00	0.00	9.00	0.09
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0,00	0.00	0.00	0.00	0,09
Equipment	6400	0.00	0,00	0.00	0.00	0,00	0.09
Equipment Replacement	6500	0,00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		0.00	0.00	0,00	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tultion							
Tuilion for Instruction Under Interdistrict Atlendance Agreementa	7110	0.00	0.00	0.00	0.00	0,00	0.09
Tuition, Excess Costs, and/or Deficit Payments	000000		*21/99	******		A PER WATER	300.5677
Payments to Districts or Charler Schools	7141	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices	7142	0,00	0.00	0.00	0.00	0.00	0.09
Payments to JPAs	7143	0.00	0.00	8,00	0.00	0.00	0.09
Other Transfers Out							
All Other Transfers	7281-7283	0,00	0,06	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.01
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal	7439	3,405.00	3,405.00	3,404.85	3,405.00	0.00	0.01
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		3,405.00	3,405.00	3,404.85	3,405,00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			t i Lali				
Transfers of Indirect Costs	7310	0,00	0.00	0.00	0.00	0.00	0.01
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0,00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.00	0.00	0.00	0.09

Lodi Unified San Joaquin County

# 2018-19 First Interim Charter Schools Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

39 68585 0000000 Form 09I

Deacription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date {C}	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff Column B & D (F)
NTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers in		8919	14,196.00	14,196,00	0,00	14,196,00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			14,196,00	14,196.00	0.00	14,195,00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interlund 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							ĺ	
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 SOURCESAUSES (a - b + c - d + e)			14,196.00	14,196.00	0,00	14,196.00		

# Multi-Year Projections Charter School



# 2018-19 First Interim Fund 09: Charter Schoots Special Revenue Fund Multiyear Projections Unrestricted/Restricted

Description	Object Codes	Projected Year Totals (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)	1					
A. REVENUES AND OTHER FINANCING SOURCES	8010 8000	3.007.040.00	0.004	2 202 222 00	2 774/	2 424 005 00
LCFF/Revenue Limit Sources     Federal Revenues	8010-8099 8100-8299	3,267,846.00	3.52%	3,382,738.00	2.73%	3,474,995.00
3. Other State Revenues	8300-8599	286,279.00	-22.67%	221,392 00	0.00%	221,392.00
4 Other Local Revenues	8600-8799	3,126.00	-4.03%	3,000.00	0.00%	3,000.00
5. Other Financing Sources	15.000.550.5					
a. Transfers In	8900-8929	14,196 00	0.00%	14,196.00	0.00%	14,196.00
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)		3,571,447.00	1 40%	3,621,326.00	2.55%	3,713,583.00
B. EXPENDITURES AND OTHER FINANCING USES						
I Certificated Salaries	1000-1999	1,625,353.00	1.66%	1,652,333.86	1.66%	1,679,762.60
2. Classified Salaries	2000-2999	365,076 00	0.00%	365,076.00	0.00%	365,076.00
3. Employee Benefits	3000-3999	837,087.00	5.43%	882,542.59	3.56%	913,932.23
4 Books and Supplies	4000-4999	372,680.21	-8.74%	340,110.71	0.00%	340,110.78
5. Services and Other Operating Expenditures	5000-5999	447,430 00	-7.25%	414,986.50	0.00%	414,986.50
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,405.00	0.00%	3,405.00	0 00%	3,405.00
8 Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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 E below)		TRUST TEMPS	With the Party of the		MAN AND AND AREA	
11. Total (Sum lines B1 thru B10)		3,651,031.21	0.20%	3,658,454 66	1.61%	3,717,273.04
C NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(79,584 21)	经在工具的政治	(37,128 66)	North Addition to the of	(3,690.04
D FUND BALANCE					CONTRACTOR OF STREET	
1 Net Beginning Fund Balance	9791-9795	1,420,103.26		1,340,519.05		1,303,390 39
2. Ending Fund Balance (Sum lines C and D1)	90 GOTOGTSV AN	1,340,519.05		1,303,390.39		1,299,700.35
3 Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,754.51			<b>以上及至是</b> 统	
c. Committed						
1. Stabilization Arrangements	9750	0.00			<b>以为是特先企业</b>	
2. Other Commitments	9760	0.00	<b>本提。但是</b>		Cartago .	
d. Assigned	9780	1,338,764.54	MORE DATE.		<b>建筑建筑</b>	
e. Unassigned/Unappropriated					A PART OF THE PART	
1 Reserve for Economic Uncertainties	9789	0.00		1 202 205 22	(0.2-1)	1 200 702 5
Unassigned/Unappropriated     Total Components of Ending Fund Balance	9790	0.00		1,303,390 39		1,299,700 3
(Line D3) must agree with Line D2)		1,340,519.05	Market Start	1.303.390 39	<b>一个人的人</b>	1,299,700 35

(Line D3f must agree with Line D2) 1,340,519.05 1,303,390

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

# Average Daily Attendance Charter School



an Joaquin County	AVERAGE D	AILT AT TENDA	NCE		W-34188	Se asses 00000 Form
Description C. CHARTER SCHOOL ADA	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)	PERCENTAGI DIFFERENCE (Col. E / B) (F)
Authorizing LEAs reporting charter school SACS financia	al data in their Eur	-4.04.00 00.60	on this workshop	1 to recent ADA I	or these sheeter	nahania
Charter schools reporting SACS financial data separatel						
Charter schools reporting SACS infancial data separate	y moin men agtric	IIZING LEAS III FI	ma u i oi runa a.	Z USE IIIIS WOLKSI	leet to report the	I AUA.
FUND 01: Charter School ADA corresponding to S.	ACS financial da	ta reported in F	und 01.		-	
Total Charter School Regular ADA     Charter School County Program Alternative	0,00	0,00	0.00	0.00	0.00	0,
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		0.00				۱ .
(Sum of Lines C3a through C3e) 4. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0,00	0.00	0
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0'
FUND 09 or 52: Charter School ADA corresponding						r -
5. Total Charter School Regular ADA	338,00	336,00	336,00	336,00	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,	0.00	0.00	0.00	0.00	0.00	
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] d. Total. Charter School County Program	0.00	0.00	0.00	0.00	0.00	0
Alternative Education ADA	ļ					
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0
7. Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	
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:	0.00	0.00	5,00	0,00	0,00	-
Opportunity Schools and Full Day	1	]	ļ			[
Opportunity Classes, Specialized Secondary	(		i		(	
Schools	0.00	0.00	0.00	0.00	0.00	0
f. Total, Charter School Funded County	0,00	0,50	0,00	5.00	0.00	
Program ADA				V/4		
(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	
B. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	
(Sum of Lines C5, C6d, and C7f)	336,00	336.00	336,00	336.00	0.00	0
9. TOTAL CHARTER SCHOOL ADA		1	555,30	222,30	5,50	
Reported in Fund 01, 09, or 62						
(Sum of Lines C4 and C8)	336.00	336.00	336.00	336.00	0.00	l o

# **All Other Funds**



# 2018-19 First Interim Special Education Pasa-Through Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Original Budget (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	00,0	0.00	0,00	0.00	0,00	0,09
3) Other State Revenue	8300-8599	554,300.00	554,300,00	263,667,96	554,300,00	0.00	0.09
4) Other Local Revenue	8600-8799	0,00	0,00	0.00	0.00	0,00	0.09
5) TOTAL, REVENUES		554,300,00	554,300,00	263,667,96	554,300,00	All Telephone	19 18
B. EXPENOITURES							
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	0.09
5) Services and Other Operating Expenditures	5000-5999	0,00	0,00	0.00	0.00	0,00	0,0%
6) Capital Outlay	6000-6999	0,00	0.00	0,00	0,00	0.00	0,09
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	554,300,00	554,300.00	0.00	554,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0,00	0,00	0,00	0,00	0,09
9) TOTAL, EXPENDITURES		554,300.00	554,300,00	0.00	554,300,00	E 1/2 5	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FRIANCING SOURCES AND USES (AS - 89)		0,00	0,00	263,667,96	0,00		
D, OTHER FINANCING SOURCES/USES							
1) Interfund Transfers		Language Co.			AL ELEMENT		
a) Transfers in	8900-8929	0,00	0,00	0,00	0,00	0,00	0,0%
b) Transfers Out	7600-7829	0.00	0,00	0,00	0.00	00,0	0,0%
2) Other Sources/Uses	8010 F010						0.00
a) Sources	8930-8979	0,00	0,00	0,00	0,00	0,00	0,09
b) Uses	7630-7699	0,00	0,00	0,00	0,00	0,00	0,09
3) Contributions	8980-8999	0,00	0.00	0,00	0,00	0,00	0,09
4) TOTAL, OTHER FINANCING SOURCESAUSES		0.00	0,00	0.00	0.00	A 1000	HARLES

# 2018-19 First Interim Special Education Pass-Through Fund Revenues, Expenditures, and Changes in Fund Balance

Jescription	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% DHf Column B & D [F]
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + O4)		0,00	0.00	263,657,96	0.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	0.00		0.00	0.00	0.01
b) Audit Adjustments	9793	0.00	0.00	I SALES	0.00	0.00	0.09
c) As of July 1 - Audited (F1s + F1b)		0.00	0.00	4	0.00	- 3/12/13	-
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.05
e) Adjusted Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00	· Andi	0.00		
Components of Ending Fund Balance				10.114			
s) Nonspendable		The State of					
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	The second	0.00		
b) Restricted c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0,00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0.00	0.00	89.7	0.00		
e) Unassigned/Unapproprieted	Turson	110	Treasure and	- 15	- 1		
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00	-	

## 2018-19 First Interim Special Education Pass-Through Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Rasource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuels To Data (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES	Resource Codes	Object Codes	(A)	[6]	(0)	101	(5)	(F)
LCFF Transfers								
Property Taxes Transfers		8097	0,00	0.00	0.00	0,00	0.00	0.0
TOTAL, LCFF SOURCES		8037	0.00	0,00	0.00	0.00	0,00	0,0
FEDERAL REVENUE			0.00	0,00	0.00	5.00	0,00	0,0
Pass-Through Revenues From Federal Sources		8287	0,00	0.00	0.00	0,00	0.00	0.0
TOTAL, FEDERAL REVENUE		0207	0.00	0.00	0.00	0.00	0.00	0.0
OTHER STATE REVENUE			0.00	9,00	0.00	5.55	0.00	0.0
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	554,300.00	554,300.00	263,667.96	554,300,00	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
Pass-Through Revenues from State Sources		8587	0,00	0.00	0.00	0,00	0.00	0.0
TOTAL, OTHER STATE REVENUE			554,300.00	554,300,00	263,667,96	554,300.00	0.00	0,0
OTHER LOCAL REVENUE								
Interest		8660	0,00	0.00	0.00	0,00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0,00	0,00	0.00	0,00	0.00	0,0
Other Local Revenue			j					
Pass-Through Revenues From Local Sources		8697	0.00	0,00	0.00	0,00	0.00	0,0
Transfers of Apportionments				-				
From Districts or Charter Schools		8791	0.00	0.00	0.00	0,00	0.00	0,0
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0
From JPAs		6793	0.00	0.00	0.00	0,00	0.00	0,0
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0,00	0.0
TOTAL REVENUES			554,300,00	554,300.00	263,667,96	554,300,00		
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
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	554,300,00	554,300.00	0,00	554,300.00	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
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
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		554,300,00	554,300.00	0.00	554,300.00	0.00	0.0

## 2018-19 First Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Coo	Original Budget	Board Approved Operating Budget (8)	Actuals To Data (C)	Projected Year Totals (D)	Ofference (Col B & D) (E)	% DIN Column B & D (F)
A REVENUES							
1) LCFF Sources	8010-809	9 0.00	0,00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-829	9 0.00	0,00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-859	1,411,500.00	1,411,500.00	_3,790,00	1,411,500.00	0,00	0.0%
4) Other Local Revenue	8600-879	9	0.00	18,233,00	0.00	0,00	0,0%
5) TOTAL, REVENUES		1,411,500,00	1,411,500,00	22,023,00	1,411,500,00	NI - 1/4	Trans.
B. EXPENDITURES							
1) Certificated Salaries	1000-199	769,792,00	778,079.00	210,319,50	778,079.00	0,00	0,0%
2) Classified Salaries	2000-299	273,394,00	273,394.00	81,134.69	273,394.00	0,00	0,0%
3) Employee Benefits	3000-399	403,792,00	405,629.00	98,488.54	405,629,00	0.00	0.0%
4) Books and Supplies	4000-499	39,803,00	521,078.00	39,802.96	379,266.16	441,811,84	53,8%
5) Services and Other Operating Expenditures	5000-599	71,104,00	71,104.00	31,710.88	71,104.08	(0,08)	0.0%
6) Capital Outlay	6000-699	9 0.00	0,00	0.00	0,00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-729 7400-749		0.00	0,00	0.00	0,00	0,0%
8) Other Outgo - Transfers of Indirect Costs	7300-739	9 74,521,00	74,521.00	21,283,13	74,521,00	0,00	0.0%
9) TOTAL EXPENDITURES		1,632,405,00	2,423,805,00	482,739,70	1,981,993,24	Y. Lake T.	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)	-	(220,908,00)	(1,012,305,00)	(460,716,70)	(570,493,24)	4	
D. OTHER FINANCING SOURCESUSES					Į.		
Interfund Transfers     a) Transfers in	8900-892	9 0,00	0.00	0,00	0.00	0.00	0.0%
b) Transfers Out	7600-762	9 0,00	0.00	0,00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-897	0.00	0.00	0.00	0.00	0.00	0,0%
b) Uses	7630-769	90.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-899	9 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		1-25

# 2018-19 First Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Obje	ect Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Ofference (Col B & D)	% DNT Column B & D (F)
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(220,906,00)	(1,012,305.00)	(489,718,70)	(570,493,24)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								2004
a) As of July 1 - Unaudited		9791	750,001.00	791,399.12		791,399.12	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			750,001.00	791,399.12	St.	791,399.12		
d) Other Resistements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			750,001,00	791,399.12		791,399,12		
2) Ending Balance, June 30 (E + F1e)		[	529,095.00	(220,905.88)		220,905.88		
Components of Ending Fund Balance					80 7			
a) Nonspendable Revolving Cash		9711	0.00	0.00		0,00		
					7.0			
Stores		9712	0.00	0.00	0.	0.00		
Prepaid items		9713	0.00	0.00	d Fo	0.00		
All Others		9719	0.00	0.00		0,00		
b) Restricted c) Committed		9740	329,095.00	0.00		220,905.88		
Stabilization Arrangements		9750	0.00	0.00	0.000	0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0,00		
Other Assignments		9780	200,000,00	0.08		0.00		
e) Unassigned/Unappropriated			ALC: N	nesal with		10		
Reserve for Economic Uncertainties		9769	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0,00	(220,905,95)		0.00		

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column 6 & 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						3.		
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	6290	0.00	0.00	0.00	0.00	0,00	0.0
TOTAL, FEDERAL REVENUE			0.00	0,00	0,00	0.00	0.00	0.0
OTHER STATE REVENUE		****						
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0,00	0.00	0.00	0,00	0,00	0,0
All Other State Apportionments - Prior Years		8319	0.00	0,00	0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0,00	0,00	0.00	0.00	0,00	0.0
Adult Education Block Grant Program	6391	6590	1,341,890,00	1,341,890.00	0.00	1,341,890.00	0,00	0.0
All Other State Revenue	All Other	8590	69,610,00	69,610.00	3,790.00	69,810.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			1,411,500.00	1,411,500.00	3,790.00	1,411,500.00	0.00	0.0
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8831	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		6660	0.00	0.00	3,056.00	0,00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	9,247.00	0,00	0.00	0,0
Fees and Contracts		ASSESS						
Adult Education Fees		8671	0.00	0.00	0,00	0.00	0.00	0,0
Interagency Services		8677	0.00	0.00	0.00	0.00	0,00	0,0
Other Local Revenue		i						
All Other Local Revenue		8699	0.00	0.00	5,930,00	0.00	0.00	0.0
Tutton		8710	0.00	0.00	0,00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	18,233,00	0.00	_0,00	0.0
TOTAL REVENUES			1,411,500.00	1,411,500,00	22,023,00	1,411,500,00		

Description Re	source Codes Object Codes	Original Budget	Board Approved Operating Budget (S)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DM Column B & D (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	569,250,00	574,415.00	136,950.77	574,415.00	5.00	0.09
Certificated Pupă Support Salaries	1200	78,032.00	81,154.00	30,435.95	81,154,00	9.00	0.04
Certificated Supervisors' and Administrators' Salaries	1300	122,510.00	122,510.00	40,836.32	122,510.00	0.00	0.01
Other Certificated Salaries	1900	0.00	0.00	2,096.46	0.00	0,00	0.01
TOTAL, CERTIFICATED SALARIES		769,792.00	778,079.00	210,319.50	778,079.00	0.00	0.01
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	32,000.00	32,000.00	2,750.98	32,000,00	0.00	0.05
Classified Support Salaries	2200	68,678.00	88,878.00	27,896.27	88,878,00	0.00	0.01
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.01
Clerical, Technical and Office Salaries	2400	152,516,00	152,515.00	50,091.44	152,516.00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	396,00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		273,394.00	273,394.00	81,134.69	273,394,00	0.00	0.01
EMPLOYEE BENEFITS							
STRS	3101-3102	194,932,00	196,281.00	28,022.80	198,281,00	0,00	0,01
PERS	3201-3202	49,381.00	49,381.00	18,194.27	49,381.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	32,075.00	32,195 00	9,937,30	32,195.00	0.00	0.0
Health and Welfare Benefits	3401-3402	72,918.00	72,918.00	26,833.57	72,918.00	0.00	0.0
Unemployment Insurance	3501-3502	522.00	527.00	144,84	527.00	0.00	0.0
Workers' Compensation	3601-3602	25,557.00	25,780.00	7,149.73	25,760.00	0.00	0.0
OPEB, Allocated	3701-3702	20,136.00	20,295.00	5,593.15	20,296.00	0.00	0.0
OPEB, Active Employees	3751-3752	8,271.00	8,271.00	2,613.08	8,271.00	0.00	0.0
Other Employee Benefits	3901-3902	0,00	0.00	0,00	0.00	0.00	0,0
TOTAL, EMPLOYEE BENEFITS		403,792.00	405,629,00	96,488.54	405,529,00	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	29,207.00	810,482.00	20,549,86	368,670.16	441,811.84	54.5
Noncapitalized Equipment	4400	10,596,00	10,596.00	19,253.10	10,596.00	0.00	0.0
TOTAL BOOKS AND SUPPLIES		39.803.00	821,078.00	39,802.96	379,266.16	441,811.84	53,8

## 2018-19 First Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Salance

	des Obles Co	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	Colum B & E
Nescription Resource Con	des Object Codes	(A)	(8)	(C)	(D)	(E)	(F)
JERVICES AND OTHER OPERATING EXPENDITURES	1420000		/2000000	No.	Autorio Co	1000000	
Subagreements for Services	5100	0.00	0,00	0.00	0,00	0.00	0
Travel and Conferences	5200	0.00	0.00	2,570,68	0.00	0,00	0
Dues and Memberships	5300	0,00	0.00	0.00	0.00	0,00	0
Insurance	5400-5450	0.00	0,00	0.00	0,00	0.00	0
Operations and Housekeeping Services	5500	52,844.00	52,844.00	18,522.87	52,844.00	0.00	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	7,500.00	7,500.00	56.90	7,500.08	(80.08)	
Transfers of Direct Costs	5710	0.00	0,00	0.00	0,00	0,00	
Transfers of Direct Costs - Interfund	5750	9,500.00	9,500,00	(35.00)	9,500.00	0.00	- (
Professional/Consulting Services and Operating Expenditures	5800	60.00	60,00	10,265.63	60.00	0.00	
Communications	5900	1,200,00	1,200,00	329.60	1,200.00	0.00	,
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		71,104.00	71,104.00	31,710.88	71,104.08	(0.08)	
APITAL OUTLAY							
Lend	6100	0.00	0.00	0.00	0.00	0.00	
Land Improvements	8170	0.00	0.00	0.00	0.00	0.00	
Suidings and Improvements of Buildings	6200	0,00	0.00	0.00	0,00	0.00	
Equipment	8400	0,00	0.00	0.00	0.00	0.00	
Equipment Replacement	6500	0,00	0.00	0,00	0.00	0.00	
TOTAL CAPITAL OUTLAY	2300	0,00	0.00	0,00	0.00	0.00	
OTHER OUTGO (excluding Transfers of Indirect Costs)		0,00	0.00	0,00	0,00	0.00	<u> </u>
Tution	1						
Tultion, Excess Costs, and/or Deficit Payments Payments to Districts or Charler Schools	7141	0.00	0.00	0,00	0.00	0,00	
Payments to County Offices	7142	0.00	0.00	0.00	0.00	0.00	
Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	
Other Transfers Out							
Transfers of Pass-Through Revenues							
To Districts or Charter Schools	7211	0.00	0,00	0.00	0.00	0,00	_
To County Offices	7212	0.00	0,00	0.00	0.00	0,00	
To JPAs	7213	0.00	0,00	0.00	0.00	0.00	
Debt Service							
Debt Service - Interest	7438	0,00	0.00	0.00	0,00	0.00	
Other Debt Service - Principal	7439	0.00	0.00	0.00	0,00	0,00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0,00	0.00	0,00	0.00	
THER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	74,521,00	74,521,00	21,263.13	74,521.00	0,00	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		74,521,00	74,521,00	21,283,13	74,521.00	0.00	
		17,32,1,00	17,461,00	61,600,10	77,021,00	0.00	<del></del>

# 2018-19 First Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

7613 7619	0.00 0.00 0.00	0.00	0.00	0.00	0.00	
7613	0.00	0.00	0.06			
7613	0.00	0.00	0.06			0.0
	9,00			0.00	0.00	0.0
		0,00				
		0.00				
		0.00				
7619	0,00	The state of the s	0.00	0.00	0.00	0,01
		0.00	0.00	0.00	0.00	0.0
	0,00	0.00	0.00	0.00	0.00	0.0
	1			s .		
Section			(5)00			2002
8965	0.00	0.00	0.00	0.00	0.00	0.0
8971	0.00	0,00	0.00	0.00	0,00	0.0
8972	0.00	0.00	0.00	0.00	0.00	0.0
6979	0.00	0.00	0.00	0,00	0.00	0.0
	0.00	0.00	0.00	0,00	0,00	0.0
7651	0.00	0.00	0.00	0.00	0.00	0.0
7999	0.00	0.00	0.00	0.00	0.00	0.0
	0.00	0.00	0.00	0.00	0.00	0,0
	- 1					
8980	0.00	0.00	0.00	0,00	0.00	0.0
8990	0.00	00.0	0.00	0,00	0,00	0.0
	0.00	0.00	0.00	0,00	0,00	0,0
	7651 7999 8980	7651 0.00 7699 0.00 0.00 8980 0.00	7651 0.00 0.00 7699 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	7651 0.00 0.00 0.00 7699 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 0.00	7651 0.00 0.00 0.00 0.00 0.00 7699 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	8980 0.00 0.00 0.00 0.00 0.00 0.00  8990 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 0.00 0.00 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)	Ofference (Col B & D) (E)	% Dat Column B & D (F)
A REVENUES	* 1						
1) LCFF Sources	8010-8099	0,00	0,00	0,00	0,00	0,00	0,0%
2) Federal Revenue	8100-8299	1,586,230,00	1,586,230.00	255,038.85	1,586,230,00	0,00	0,09
3) Other State Revenue	8300-8599	1,356,989.00	1,386,989,00	111,142,27	1,386,989.00	0.00	0.09
4) Other Local Revenue	8500-8799	16,000.00	16,000,00	6,181,68	16,000.00	0.00	0.0%
5) TOTAL REVENUES		2,989,218.00	2,989,219,00	372,363,00	2,989,219.00		PATO A
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	932,637,00	955,578,00	352,414.61	955,578.00	0,00	0.09
2) Classified Salaries	2000-2999	843,407.00	839,536,00	312,288,64	839,536.00	0.00	0.0%
3) Employee Benefits	3000-3999	878,787,00	879,555,00	221,035,20	878,555,00	0,00	0.0%
4) Books and Supplies	4000-4999	194,269.00	173,431.00	16,652.81	173,431.00	0.00	0,09
5) Services and Other Operating Expenditures	5000-5999	92,414.00	92,414,00	23,267.43	92,414.00	0.00	0.0%
6) Capital Outley	5000-6999	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	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	178,574.00	178,574,00	58,678.45	178,574.00	0,00	0,0%
9) TOTAL, EXPENDITURES		3,118,088.00	3,118,088,00	984,337,14	3,118,088,00	10744	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)		{128,889.00}	(128,869,00)	(611,974,14)	(125,669,00)	THE STATE OF THE S	
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers in	8900-8929	128,669.00	128,869,00	0,00	128,869,00	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		128,859,00	128,869,00	0,00	128,869,00		115

Description	Resource Codes Object Codes	Original Budget {A}	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE IC + D4)		0,00	0,00	(611,974,14)	0,00		
F, FUND BALANCE, RESERVES							
1) Beginning Fund Balance				Marine Sandal	2795		
a) As of July 1 - Unaudited	9791	308,733.00	291,361.53	100000	291,361.53	0.00	0.0
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.01
c) As of July 1 - Audited (Fin + Fib)		308,733.00	291,361.53	Total Total	291,361,53	April 10	
d) Other Restatements	9795	0,00	0.00	La l'adally was	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		306,733.00	291,381.53	Company of the	291,361.53		
2) Ending Balance, June 30 (E + F1e)		308,733.00	291,381.53		291,361.53		
Components of Ending Fund Balance a) Nonspendable	1						
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid items	9713	0,00	0.00		0.90		
All Others	9719	0,00	0.00		0.00		
b) Restricted	9740	217,417,00	196,350.00		196,350.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0,00	0.00		0.00		
Other Assignments	9780	91,316.00	85,011,53		95,011.53		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	6.00	0,00		0,00		
Unassigned/Unappropriated Amount	9790	0,00	0,00		0,00		

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Ofference (Col B & D) (E)	% DW Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0,00	0.00	0,00	0.00	0.00	0,0%
Interagency Contracts Between LEAs		8285	1,586,230.00	1,586,230,00	255,038,85	1,586,230,00	0.00	0.0%
Title I, Part A, Sasic	3010	8290	0,00	0.00	0,00	0,00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,586,230.00	1,586,230,00	255,038.85	1,586,230.00	0,00	0,0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0,00	0.00		0,00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0,00	0.00	0,0%
Pass-Through Revenues from State Sources		8587	0,00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,302,654.00	1,302,654.00	22,252.41	1,302,854.00	0.00	0.0%
All Other State Revenue	All Other	8590	84,335.00	84,335.00	88,889.86	84,335,00	0,00	0.0%
TOTAL, OTHER STATE REVENUE			1,386,989.00	1,386,989.00	111,142.27	1,388,989.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales			172					
Sale of Equipment/Supplies		8631	0.00	0,00	0.00	0,00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0,0%
Interest		8660	0,00	0,00	547.00	0.00	0,00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0,00	(237.00)	0.00 \$	0.00	0.0%
Fees and Contracts		Vol. 1999 V						
Child Development Parent Fees		8673	0,00	0.00	0.00	0.00	0,00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0,00	0.00	0,0%
AB Other Fees and Contracts		6689	0.00	0.00	0,00	0.00	0.00	0,0%
Other Local Revenue								
All Other Local Revenue		6699	18,000.00	16,000.00	5,87,1.88	18,000.00	0,00	0,0%
All Other Transfers in from All Others		8799	0,00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE	-)/-		15,000,00	16,900.00	5,181.88	16,000.00	0,00	0,0%
TOTAL, REVENUES			2,989,219.00	2,989,219,00	372,363.00	2,989,219.00		- 200

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (Bi	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% DW Column B & D (F)
CERTIFICATED SALARIES		14					
Certificated Teachers' Salaries	1100	707,861.00	729,233.00	260,415.73	729,233.00	0.00	0.05
Certificated Pupil Support Salaries	1200	37,410.00	38,979.00	17,575.20	38,979.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries	1300	162,366.00	182,368.00	74,423.68	182,366.00	0.00	0.05
Other Certificated Salaries	1900	5,000.00	5,000.00	0.00	5,000.00	0.00	0.04
TOTAL CERTIFICATED SALARIES		932,637.00	955,578.00	352,414.61	955,578.00	0.00	0,09
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	455,865.00	455,865.00	122,922,66	455,865.00	0.00	0.09
Classified Support Salaries	2200	59,000.00	55,129.00	30,009.16	55,129.00	0.00	0.03
Classified Supervisors' and Administrators' Salaries	2300	125,972.00	125,972.00	63,817.04	125,972.00	0.00	0.01
Clerical Technical and Office Salaries	2400	137,311.00	137,311.00	58,888.60	137,311.00	0.00	0.01
Other Classified Salaries	2900	65,259.00	65,259,00	36,650,98	65,259,00	0,00	0,09
TOTAL, CLASSIFIED SALARIES		843,407,00	839,536.00	312,288,64	839,536,00	0.00	0.0
EMPLOYEE BENEFITS							
STRS	3101-3102	236,167,00	239,830.00	58,160.82	239,830.00	6.00	0,04
PERS	3201-3202	152,339.00	151,638.00	49,012,42	151,638.00	0.00	0.05
DASDI/Medicare/Alternative	3301-3302	78,049.00	76,079.00	28,239.84	78,079.00	0.00	0.0
Health and Welfara Benefits	3401-3402	301,109.00	299,127.00	43,901,36	299,127,00	0.00	0.01
Unemployment Insurance	3501-3502	895.00	903.00	332.49	903.00	0.00	0.01
Workers' Compensation	3601-3602	43,517,00	43,972.00	16,303.17	43,972,00	0.00	0.09
OPEB, Allocated	3701-3702	34,276.00	34,640,00	12,752.74	34,640,00	0,00	0.0
OPEB, Active Employees	3751-3752	30,435,00	30,366.00	12,332,36	30,366.00	0.00	0.0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0,00	0,00	0.01
TOTAL EMPLOYEE BENEFITS		876,787.00	878,555.00	221,035.20	878,555,00	0,00	0,01
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0,00	0.00	0.00	0.01
Books and Other Reference Materials	4200	20,100.00	20,100.00	0.00	20,100,00	0.00	9.01
Materials and Supplies	4300	174,169.00	153,331.00	16,652.81	153,331.00	0,00	0.09
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		194,269.00	173,431.00	18,652.81	173,431.00	0.00	0.0

Description Res	ource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DM 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	12,013.00	12,013.00	2,815,98	12,013.00	0,00	0.09
Dues and Memberships	5300	1,700.00	1,700,00	0.00	1,700.00	0,00	0.09
Insurance	5400-5450	0.00	0,00	0.00	0,00	0.00	0.09
Operations and Housekeeping Services	5500	15,300.00	15,300.00	5,411.16	15,300,00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	6,250.00	6,250.00	84.24	6,250.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0,00	0.00	0,00	0,09
Transfers of Oirect Costs - Interfund	5750	17,500,00	17,500.00	4,172,97	17,500,00	0,00	0,09
Professional/Consulting Services and Operating Expenditures	5800	38,251.00	38,251,00	10,783,08	38,251.00	0.00	0.09
Communications	5900	1,400.00	1,400,00	0.00	1,400,00	5.00	0,0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		92,414.00	92,414.00	23,267.43	92,414,00	0.00	0.09
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0,00	0.00	0.09
Land Improvements	6170	0.00	0.00	0,00	0,00	0,00	0.09
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	0.09
TOTAL, CAPITAL OUTLAY		0,00	0,00	0.00	0,00	0.00	0.09
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	0.09
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0,00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0,00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	No.	0.00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					30.000	76-	7
Transfers of Indirect Costs - Interfund	7350	178,574.00	178,574.00	58,578.45	178,574.00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		176,574.00	178,574.00	58,678.45	178,574,00	0.00	0.09
TOTAL, EXPENDITURES	11272	3,118,088,00	3,118,088.00	984,337,14	3,118,088,00	111	

#### 2018-19 First Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

39 68585 0000000 Form 12I

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% DM Column B & D (F)
NTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund	8911	0,00	0,00	0.00	0.00	0.00	0.01
Other Authorized Interfund Transfers In	8918	128,869.00	125,869.00	0.90	128,869.00	0.00	0.05
(a) TOTAL, INTERFUND TRANSFERS IN		128,869.00	128,869.00	0.00	128,869,00	0,00	0.01
INTERFUND TRANSFERS OUT							
Other Authorized Interfund Transfers Out	7619	0,00	0.05	0.00	0.00	0.00	0,01
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.01
OTHER SOURCES/USES							
SOURCES							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0,00	0.00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0,00	0.00	0.00	0.00	0,09
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	0.04
(c) TOTAL, SOURCES		0.00	0.00	0.00	0,00	0.00	0.09
USES							
Translers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0,00	0.01
All Other Financing Uses	7899	0.00	0.00	0.00	0.00	0.00	0.01
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0,00	0.01
CONTRIBUTIONS		d orga					
Contributions from Unrestricted Revenues	8980	0.00	0.00	0,00	0.00	9.00	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	0,01
TOTAL, OTHER FINANCING SOURCES/USES (a · b + c · d + e)		128,889,00	128,859.00	0.00	128,869.00		

Description	Resource Codes Object Cod	Original Budget	Board Approved Operating Budget (8)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-809	0,00	0,00	0.00	0,00	0,00	0,09
2) Federal Revenue	8100-829	16,277,919.00	18,637,242,00	3,370,852,98	16,637,242,00	0,00	0,09
3) Other State Revenue	8300-859	933,445.00	933,445.00	221,911,92	933,445,00	0,00	0,09
4) Other Locat Revenue	8600-879	2,821,460,00	2,825,080,00	769,251,61	2,825,080.00	0,00	0.09
5) TOTAL REVENUES		20,032,024,00	20,395,747,00	4,362,016.51	20,395,747,00	Section Carlo	
B. EXPENDITURES							
1) Certificated Salaries	1000-199	0.00	0.00	0,00	0,00	0,00	0,09
2) Classified Salaries	2000-299	6,867,964,00	6,880,878,00	1,733,591,36	6,860,878.00	0,00	0,0%
3) Employee Benefits	3000-399	3,670,815.00	3,674,707,00	713,275,94	3,674,707.00	0.00	0.09
4) Books and Supplies	4000-499	8,090,379.00	8,320,039.00	1,564,578,24	8,320,039.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-599	736,300.00	739,900.00	140,824,86	739,900.00	0,00	0.09
6) Capital Outlay	6000-699	475,000.00	574,523.00	140,050,00	574,523,00	0,00	0,0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-729 7400-749	200	0,00	3,732.48	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-739	1,025,752,00	1,039,086,00	314,301.38	1,039,086,00	0,00	0.0%
8) TOTAL, EXPENDITURES		20,866,210,00	21,229,133,00	4,610,352,24	21,229,133,00		STAIR
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - 89)	~ 2	(833,286,00)	(833,386,00)	(245,335,73)	(833,386.00)		
D. OTHER FINANCING SOURCES/USES				,			
1) Interfund Transfers a) Transfers in	8900-892	0.00	0.00	0,00	0,00	5.00	0,09
b) Transfers Out	7600-762	0.00	0.00	0.00	0.00	0.00	0,0%
2) Other Sources/Uses a) Sources	8930-897	0,00	0.00	0.00	0.00	0,00	0.0%
b) Uses	7630-769	0,00	0,00	0,00	0,00	0,00	0,0%
3) Contributions	8980-899	0,00	0,00	0,00	0,00	0,00	0,09
4) TOTAL, OTHER FINANCING SOURCES/USES		0,00	0,00	0,00	0,00		-1346

#### 2018-19 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col 9 & D) (E)	% DIFF Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(833,386,00)	(833,386,00)	(248,335,73)	(833,386,00)	100	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance				25.0537			
a) As of July 1 - Unaudited	9791	5,730,265.00	7,006,826,90	5 11 27 2	7,006,826.90	0.00	0.09
b) Audit Adjustments	9793	0.00	0,00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		5,730,265.00	7,006,828.90	1000	7,006,826.90	Tealth	
d) Other Restatements	9795	0.00	0.00		9.00	0.00	0.04
e) Adjusted Beginning Balance (F1c + F1d)		5,730,265.00	7,006,826.90	1	7,006,826.90		
2) Ending Balance, June 30 (E + F1e)		4,896,679,00	6,173,440.90		6,173,440.90		
Components of Ending Fund Balance a) Nonspendable				444			
Revolving Cash	9711	0.00	9.00		0.00		
Stores	9712	0,00	0,00	377.0	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	4,896,879.00	6,173,440.90		8,173,440,90		
Stabilization Arrangements	9750	0.00	0,00		0.00		
Other Committments d) Assigned	9760	0,00	0,00		0,00		
Other Azzignments	9780	0.00	0,00		0.00		
e) Unessigned/Unapproprieted		T. C. II. S. V. V.		WHEN SELECT	100		
Reserve for Economic Uncertainties	9769	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

#### 2018-19 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% DM Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	14,877,919.00	15,137,719,00	3,245,830.48	15,137,719.00	0,00	0,0%
Donated Food Commodities		8221	1,400,000.00	1,400,000.00	0,00	1,400,000,00	0.00	0,0%
All Other Federal Revenue		8290	0.00	99,523.00	125,022,50	99,523.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,277,919.00	16,637,242.00	3,370,852.98	16,637,242.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	933,445.00	933,445.00	221,911.92	933,445.00	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			933,445.00	933,445.00	221,911.92	933,445.00	0.00	0,0%
OTHER LOCAL REVENUE						l l	~~~	
Sales Sale of Equipment/Supplies		6631	0.00	0.00	0.00	0.00	0.00	0,0%
Food Service Sales		8634	2,775,460,00	2,776,450.00	695,194,91	2,776,460,00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0,00	0.00	0.0%
Interest		8660	10,000,00	10,000.00	21,400,00	10,000,00	0.00	0.0%
Net increase (Decrease) in the Fair Value of Investments		8682	30,000.00	30,000.00	52,064,00	30,000.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0,00	0,00	0.00	0.00	0.00	0,0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	8,600.00	592,70	8,500,00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,821,460,00	2,825,060,00	769,251,61	2,625,080.00	0.00	0,0%
TOTAL REVENUES	- 0 M	27/82	20,032,824,00	20,395,747,00	4,362,016,51	20,395,747,00		

Description	Resource Codes Ob	ect Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	(Col B & D)	% Diff Column B & D
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0,09
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.09
CLASSIFIED SALARIES								
Classified Support Salaries		2200	5,417,385,00	5,430,299.00	1,323,912.32	5,430,299.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	1,002,823.00	1,002,823.00	296,345.44	1,002,023.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	447,756,00	447,756.00	113,333.60	447,758.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL CLASSIFIED SALARIES			6,867,964.00	6,880,878.00	1,733,591.36	6,880,678.00	0.00	0.09
EMPLOYEE BENEFITS								
STRS	31	101-3102	0.00	0.00	0.00	0.00	0.00	0.09
PERS	33	201-3202	1,240,488.00	1,242,820.00	303,086.91	1,242,820,00	0.00	0.09
DASDI/Medicare/Alternative	33	301-3302	525,399.00	526,387.00	123,092.30	526,387,00	0.00	0.09
Health and Welfare Benefits	34	401-3402	1,445,459.00	1,445,459.00	168,990.58	1,445,459.00	0.00	0.09
Unemployment Insurance	3!	501-3502	3,432.00	3,438.00	870.25	3,438.00	0.00	0.01
Workers' Compensation	36	601-3602	168,267.00	168,583.00	42,665.41	168,583.00	0.00	0,09
OPEB, Allocated	37	701-3702	132,551.00	132,601.00	33,379.90	132,601,00	0.00	0.09
OPEB, Active Employees	37	751-3752	155,219.00	155,219.00	41,190.59	155,219.00	0.00	0.01
Other Employee Benefits	31	901-3902	0.00	0,00	0.00	0.00	0.00	0,09
TOTAL EMPLOYEE BENEFITS			3,670,815.00	3,674,707.00	713,275.94	3,674,707.00	0.00	0.09
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0,00	0.00	0.00	0.00	0.00	0,09
Materials and Supplies		4300	704,154.00	707,354,00	148,581.17	707,354.00	0.00	0.09
Noncapitalized Equipment		4400	225,000,00	232,000.00	4,072.95	232 000.00	0.00	0.03
Food		4700	7,161,225.00	7,380,685.00	1,411,922.12	7,380,685.00	0.00	0.09
TOTAL BOOKS AND SUPPLIES			8.090,379.00	8,320,039.00	1,584,578.24	6.320.039.00	0.00	0.09

# 2018-19 First Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	lesource Codes Object (	Original Budget	Board Approved Operating Budget (B)	Actuals To Data (C)	Projected Year Totals (D)	(Col B & D) (E)	% DM Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	510	0,00	0,00	0.00	0,00	0,00	0.0%
Travel and Conferences	520	0 13,400.00	13,400,00	1,182.95	13,400.00	0,00	0,0%
Dues and Memberships	530	0 7,000,00	7,000.00	3,323.59	7,000.00	0,00	0.0%
Insurance	5400-5	450 <u>D.00</u>	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	550	0 179,000.00	179,000,00	18,058.01	179,000,00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	560	0 297,000.00	297,000,00	43,775.70	297,000.00	0.00	0.0%
Transfers of Direct Costs	571	0,00	0.00	0,00	0.00	0,00	0,0%
Transfers of Direct Costs - Interfund	575	0 34,700,00	34,700.00	17,461,50	34,700.00	0.00	0,0%
Professional/Consulting Services and Operating Expenditures	580	0 198,200.00	201,800,00	57,197,11	201,800.00	0.00	0.0%
Communications	590	7,000.00	7,000.00	1,828.00	7,000.00	0.00	0,0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	ES	738,300.00	739,900.00	140,624,86	739,900.00	0.00	0,0%
CAPITAL OUTLAY							
Buildings and Improvements of Buildings	620	0 175,000.00	175,000.00	11,895.00	175,000.00	0.00	0.0%
Equipment	640	0 150,000.00	249,523.00	128,155,00	249,523.00	0,00	0.0%
Equipment Replacement	650	0 150,000,00	150,000.00	0.00	150,000,00	0.00	0.0%
TOTAL CAPITAL OUTLAY		475,000.00	574,523,00	140,050.00	574,523,00	0,00	0,0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	743	8 0.00	0,00	0.00	0.00	0,00	0,0%
Other Debt Service - Principal	743	9 0.00	0,00	3,732.48	0.00	0,00	0,0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cost	8)	0.00	0,00	3,732.48	0.00	0,00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	735	0 1,025,752.00	1,039,086,00	314,301,36	1,039,086.00	0,00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COST	'S	1,025,752,00	1,039,086,00	314,301.38	1,039,086,00	0,00	0,0%
TOTAL, EXPENDITURES		20,858,210,00	21,229,133,00	4,610,352,24	21,229,133.00	A SECTION	FIGURE 1

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Sudget (B)	Actuals To Date	Projected Year Totals (D)	(Col B & D)	% Daff Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund	8916	0.00	0.00	0.00	0.00	0.00	0.01
Other Authorized Interfund Transfers In	6919	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 Interlund Transfers Out	7519	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 SOURCESAUSES							
SOURCES							
Other Sources		1					
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	9.00	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
[E] 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	00.0	0.00	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES		0.00	0,00	0.00	0.00		

#### 2018-19 First Interim Building Fund Revenues, Expenditures, and Changes in Fund Balance

Description R	ssource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Ofference (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	0,09
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0,00	0,00	0,09
3) Other State Revenue	6300-8599	0.00	0,00	0,00	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	750,000,00	750,000.00	1,235,141.00	750,000.00	0,00	0,01
5) TOTAL, REVENUES		750,000,00	750,000,00	1,235,141,00	750,000,00	11/6/20	1948
B. EXPENDITURES					1	10 - 10 - 124	
1) Certificated Saleries	1000-1999	0.00	0.00	0,00	0.00	0.00	0,09
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0,00	0.09
3) Employee Benefits	3000-3999	0,00	0.00	0.00	0,00	0.00	0.09
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0,00	0.00	0.05
5) Services and Other Operating Expenditures	5000-5999	3,213,336.00	3,445,819,00	8,498.75	3,445,819,00	0.00	0.05
6) Capital Outlay	6000-6999	65,026,393.00	69,730,790,00	2,989,959.78	69,730,790.00	0,00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-729 <del>9</del> , 7400-7499	0.00	0,00	0.00	0.00	0.00	0,09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0,00	0,00	0,00	0,00	0,00	0,09
9) TOTAL EXPENDITURES		68,239,729,00	73,176,609.00	2,998,458,53	73,176,609,00	a resident	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - 89)		(67,489,729,00)	(72,426,609,00)	(1,763,317,53)	(72,426,609,00)		
D, OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers in	8900-8929	0.00	0,00	0.00	0.00	0.00	0.09
b) Transfers Out	7600-7629	0,00	0.00	0.00	0,00	0.00	0.09
Z) Other Sources/Uses a) Sources	8930-8979	0.00	9,000,000,00	8,840,000.00	9,000,000,00	0.00	0,01
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0,00	0,01
3) Contributions	8980-8999	0,00	0.00	0.00	0,00	0,00	0,09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	9,000,000,00	8,840,000,00	9,000,000.00		

Description	Resource Codes Object C	Original Budget	Board Approved Operating Sudget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Day Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	100	(87,489,729,00)	(63,426,606,00)	7,076,682,47	(63,426,609,00)	STATE OF	W.
F. FUND BALANCE, RESERVES							
1) Beginning Fund Galance							
a) As of July 1 - Unaudited	9791	73,762,843.00	77,326,180.08		77,326,180.08	0.00	0.04
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.01
c) As of July 1 - Audded (F1e + F1b)		73,762,643.00	77,326,180.08	4 1 1 1 1 1 1	77,326,180.08		100
d) Other Restatements	9795	0.00	0.00	HIX HIT IN THE	0.00	0.00	8.01
e) Adjusted Beginning Balance (F1c + F1d)		73,762,643.00	77,326,180.08		77,326,180.08		
2) Ending Balance, June 30 (E + F1e)		8,273,114.00	13,899,571.08		13,899,571.08		
Components of Ending Fund Balance a) Nonspendable				Unit Air			
Revolving Cash	9711	0.00	0.00	- Carronsia	0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Items	9713	0.00	0.00		0.00		
All Others	9715	0.00	0.00		00.0		
b) Legally Restricted Balance	9740	0.00	0.00	A SAME	0.00		
c) Committed							
Stabilization Arrangements	9750	0.00	0.00		0,00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated	9780	6,273,114,00	13,899,571,08		13,899,571,08		
Reserve for Economic Uncertainties	9785	0,00	0.00		0,00		
Unassigned/Unappropriated Amount	9790	0,00	0.00		0.00		

#### 2018-19 First Interim Building Fund Revenues, Expenditures, and Changes in Fund Balance

Qescription	Resource Codes Object Cod	Original Budget	Board Approved Operating Sudget (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	0,01
All Other Federal Revenue	6290	0.00	0,00	0.00	0,00	0.00	0.01
TOTAL, FEDERAL REVENUE		0,00	0.00	0.00	0,00	0,00	0,09
OTHER STATE REVENUE							
Tax Relief Subventions Restricted Levies - Other							
Homeowners' Exemptions	8575	0,00	0,00	0.00	0,00	0.00	0.09
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0.00	0.00	0,00	0.01
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0,09
TOTAL, OTHER STATE REVENUE		0.00	0,00	0,00	0,00	0.00	0.04
OTHER LOCAL REVENUE							
County and District Taxes							
Other Restricted Levies				anas a		6 33	35-007
Secured Roll	8815	0,00	0,00	0.00	0,00	0.00	0.04
Unsecured Roll	8616	0,00	0.00	0.00	0.00	0,00	0,09
Prior Years' Taxes	8617	0.00	0,00	0,00	0.00	0.00	0.09
Supplemental Taxes	8618	0.00	0.00	0.00	0,00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes	8621	0.00	0.00	0.00	0,00	0.00	0.01
Other	8622	0.00	0,00	0.00	0.00	0.00	0,09
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	_0.00	0.00	0.00	0.00	0,00	0.01
Penalties and Interest from Delinquent							
Non-LCFF Taxes	8629	0,00	0.00	0.00	0,00	0,00	0,09
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0,00	0.01
Leases and Rentals	8650	0,00	0,00	0.00	0,00	0,00	0,01
Interest	8660	750,000.00	750,000,00	340,888.00	750,000,00	0,00	0,01
Net increase (Decrease) in the Fair Value of Investment	s 8662	0.00	0.00	894,253.00	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		750,000.00	750,000.00	1,235,141,00	750,000.00	0.00	0,01
TOTAL REVENUES	****	750,000.00		1,235,141,00	750,000,00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	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	0.09
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	0.01
Other Classified Salaries	2900	0.00	0.00	0.00	00,0	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.01
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.01
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0,09
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.09
Health and Welfare Benefits	3401-3402	0.00	0.00	0,00	0.00	0.00	0.01
Unemployment insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.04
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	9.0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	,0.01
TOTAL EMPLOYEE RENEFITS	THE PARTY IS	0.00	0.00	0.00	0.00	0.00	0.01
BOOKS AND SUPPLIES					6 4		
Books and Other Reference Materials	4200	0.00	0,00	9.00	0,00	0,00	0,05
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.01
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.01
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.01
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 Improvers	nents 5600	655,638.00	440,051.00	0.00	440,051.00	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 Expanditures	5800	2,557,698.00	3,005,768.00	6,495.75	3,005,768.00	0.00	0,0
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL SERVICES AND OTHER OPERATING EXPEN	DITURES	3,213,335,00	3,445,619.00	6,498,75	3,445,819,00	0,00	0,0

#### 2018-19 First Interim Building Fund Revenues, Expenditures, and Changes in Fund Balance

39 68585 0000000 Form 211

Description R	esource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL DUTLAY								
Land		6100	129,145.00	129,145,00	0.00	129,145.00	0.00	0,0%
Lend Improvements		6170	9,130,495,00	10,585,853.00	752,175.00	10,585,853.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	54,798,732,00	57,764,271.00	2,237,784.78	57,764,271.00	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		5400	968,021,00	1,251,521.00	0,00	1,251,521,00	0.00	0.0%
Equipment Replacement		6500	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,026,393.00	69,730,790.00	2,989,959.78	69,730,790.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			1,50					
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		ĺ	. 170.5		100.000			
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 Co	ests)		0,00	0,00	0.00	0,00	0,00	0,0%
TOTAL, EXPENDITURES			58,239,729,00	73,176,609,00	2,998,458,53	73,176,609,00		

Description	Resource Codes _ Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D
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	0.01
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	0.01
(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	9,000,000,00	8,640,000.00	9,000,000.00	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 Ald	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	G02	useung)		(2000)	2.000		
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Capital Leases	6972	0.00	0,90	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	9,000,000.00	8,840,000.00	9,000,000.00	0,00	0.0
				(1770)		000000	11442
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	8983	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 SOURCESJUSES		0,00	00.000,000,0	8,840,000.00	9,000,000.00		

## 2018-19 First Interim Capital Facilities Fund 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)	% DM 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	8600-6799	1,000,000,00	1,000,000.00	1,247,662.00	1,000,000,00	0.00	0.0%
5) TOTAL REVENUES		1,000,000,00	1,000,000.00	1,247,662,00	1,000,000,00		No. of the
8. 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	33,072.00	33,123.00	2,472.00	33,123.00	0,00	0.0%
6) Capital Outlay	6000-6999	20,909.00	15,610.00	0.00	15,610.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	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	00,00	0.0%
9) TOTAL, EXPENDITURES		53,981,00	48,733,00	2,472.00	48,733,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - 89)		946,019,00	951,267,00	1,245,190.00	951,767,00		
D, OTHER FINANCING SOURCES/USES							1
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		1.1

#### 2018-19 First Interim Capital Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Ofference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+04)		948,019,00	951,267,00	1,245,190,00	951,267,00		
F. FUND BALANCE, RESERVES				, ELEPHO			
1) Beginning Fund Balance				100			
a) As of July 1 - Unaudited	9791	10,837,771.00	11,334,851.09		11,334,851.09	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)		10,837,771.00	11,334,851.09		11,334,851.09		L
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Salance (F1c + F1d)		10,837,771,00	11,334,851.09	A STATE OF	11,334,851.09		
2) Ending Balance, June 30 (E + F1e)		11,783,790.00	12,286,118.09		12,288,118.09		
Components of Ending Fund Balance a) Nonspendable				Side of the second			
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0,00	0.00	971-	0.00		
Prepaid Items	9713	0.00	0.00	1324-00	0.00		
All Others	9719	0.00	0.00		0.00		
b) Legally Restricted Balance	9740	0.00	0.00		0,00		
c) Committed				17			
Stabilization Arrangements	9750	8.00	0.00		0.00		
Other Commitments dj Assigned	9780	8,00	0,00	-	0.00		
Other Assignments e) Unassigned/Unappropriated	9780	11,783,790,00	12,286,118,09		12,286,118,09		
Reserve for Economic Uncertainties	9789	0,00	0,00	Territoria (E	0,00		
Unassigned/Unappropriated Amount	9790	0.00	0.00	7 T. W. I. S. T. W. I. S. W. I	0.00		

#### 2018-19 First Interim Capital Facetiles Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Cot 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 Texes		8576	0.00	0,00	0.00	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0,00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0,00	0.00	0.00	0.09
OTHER LOCAL REVENUE			8					
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00					
Unsecured Roll				0.00	0.00	0,00	0.00	0.09
		8616	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0,00	0.00	0.00	0.00	0.09
Supplemental Taxes		6618	0,00	0,00	0.00	0,00	0,00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0,00	0.00	0,00	0.00	0.09
Other		8622	0.00	0,00	0.00	0.00	0,00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0,00	0.00	0.00	0,00	0.09
Penalties and interest from Delinquent Non-LCFF Taxes		8629	0,00	0.00	0.00	0.00	0.00	0.09
Sales Sale of Equipment/Supplies		9631	0,00	0.00	0.00	0.00	0.00	0.05
interest		8660	0,00	0.00	51,533.00	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investment	1	8662	0.00	0,00	129,997.00	0,00	0,00	0,01
Fees and Contracts								
Mitigation/Developer Fees		8681	1,000,000.00	1,000,000.00	1,066,132,00	1,000,000.00	0,00	0.09
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.05
TOTAL, OTHER LOCAL REVENUE			1,000,000.00	1,000,000.00	1,247,582.00	1,000,000.00	0.00	0.09
TOTAL REVENUES			1,000,000.00	1,000,000,00	1,247,682,00	1,000,000,00	CITIO CONT	-0.0

Description a	esource Codes   Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Ofference (Col 9 & D) (E)	% Diff
CERTIFICATED SALARIES	asource codes   Contro Codes	- 10	[6]	(6)	101	le)	IFI
PER ILLEN SALAMED							
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.00	0.00	0.00	0
LASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0,00	
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0,00	
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	
Other Classified Salaries	2900	0.00	0.00	0.00	00.0	0.00	
TOTAL CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	
MPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	
Health and Welfare Benefits	3401-3402	0,00	0.00	0.00	0.00	0.00	
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	
Workers' Compensation	3601-3802	0.00	0.00	0.00	0.00	0.00	
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	
OPEB. Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0,00	0.00	
TOTAL EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	
OOKS AND SUPPLIES		14-1-1					
		14		15 18			TA
Approved Textbooks and Core Curricula Materials	4100	5.00	0.00	0.00	0.00	0.00	
Books and Other Reference Materials	4200	0.00	0,00	8,00	0,00	0,00	
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	
Noncapitalized Equipment	4400	0.00	0,00	0,00	0.00	0.00	
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	
ERVICES AND OTHER OPERATING EXPENDITURES	7						
Subagreements for Services	5100	D.00	0.00	0.00	0,00	0.00	-
Travel and Conferences	5200	0.00	0.00	0.00	0.00	00,0	
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	-
Operations and Housekeeping Services	5500	0.00	0,00	0.00	0.00	0.00	
Rentals, Leases, Repairs, and Noncapitalized Improvemen	5600	0.00	0.00	0.00	0.00	0.00	
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	
Transfers of Direct Costs - Interfund	5750	30,000.00	30,000.00	0.00	30,000.00	0.00	
Professional/Consulting Services and Operating Expenditures	5800	3,072.00	3,123.00	2,472.00	3,123.00	0,00	
Communications	5900	0.00	0.00	0.00	0.00	0.00	
TOTAL SERVICES AND OTHER OPERATING EXPENDIT	URES	33,072.00	33,123.00	2,472.00	33,123.00	0,00	

#### 2018-19 First Interim Capital Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

39 68585 0000000 Form 251

Description Resour	rce Codes	Original Budget (A)	Board Approved - Operating Budget (B)	Actuals To Date {C}	Projected Year Totals (O)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY							
Land	8100	0.00	0,00	0,00	0.00	0.00	0.04
Land Improvements	6170	0,00	0.00	0,00	0,00	0.00	0.09
Buildings and improvements of Buildings	6200	20,909.00	15,610,00	0.00	15,810.00	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	00,0	0.09
TOTAL, CAPITAL OUTLAY		20,909,00	15,810,00	0.00	15,610.00	0,00	0,0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Other Transfers Out							
AS Other Transfers Out to All Others	7299	0.00	0.00	0,00	0.00	0.00	0.09
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0,00	0,09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0,00	0,00	0.00	0,00	0.00	0.09
TOTAL, EXPENDITURES		53,981,00	48,733,00	2.472.00	48,733,00	KI AL-HAM	

Description Re	source Codes Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIII Column B & D
NTERFUND 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	7010	0.00	0.00	0.00	0.00	0,00	0,0
OTHER SOURCES/USES		0.00	0.00		0.00	0,00	0,0
SOURCES		1					
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	6971	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	0.4
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	0,4
(c) TOTAL SOURCES		0.00	0.00	0.00	0.00	0.00	0.0
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7851	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	6960	0.00	0.00	0,00	0.00	0.00	0.1
Contributions from Restricted Revenues	8990	0,00	0.00	0.00	0.00	00,0	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		

#### 2018-19 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (6)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 9 & D) (E)	% Diff Column B & D (F)
A. REVENUES		13/15				444	
1) LCFF Sources	8010-8099	0,00	0,00	0,00	0,00	0,00	0,01
2) Federal Revenue	8100-8299	0.00	0,00	0,00	0.00	0,00	0.05
3) Other State Revenue	8300-8599	0,00	0.00	0.00	0.00	0.00	0,01
4) Other Local Revenue	8600-8799	25,000,00	25,000,00	105,361,87	25,000.00	0,00	0.01
5) TOTAL, REVENUES		25,000,00	25,000,00	105,361,87	25,000.00	ar Hospith	
8, EXPENDITURES							
1) Certificated Salaries	1000-1999	0,00	0.00	0.00	0,00	00,0	0,0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3998	0.00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplies	4000-4999	2,466.00	2,468.00	5,483,32	2,466.00	0.00	0.04
5) Services and Other Operating Expenditures	5000-5999	118,498,00	192,431.00	14,400.00	192,431,00	0,00	0,01
6) Capital Outlay	6000-6999	1,348,353.00	2,064,289.00	268,567.30	2,084,289.00	0,00	0,09
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.01
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0,00	0,00	0,00	0,00	0,00	0,01
9) TOTAL EXPENDITURES		1,485,317.00	2,259,186,00	288,430,62	2,259,186,00	LERO MAN	20 4 1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)		(1,440,317,00)	(2,234,186,00)	(183,058,75)	(2,234,186,00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers		2000 00 100					
a) Transfers in	8900-8929	650,512,00	2,650,512.00	0.00	2,650,512.00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0,00	0.00	0.00	0,00	0.09
Other Sources/Uses     a) Sources	8930-8979	0.00	0.00	0,00	0.00	0.00	0.01
b) Uses	7630-7699	0.00	0.00	0,00	0.00	0.00	0.01
3) Contributions	8980-8999	0,00	0.00	0.00	0,00	0.00	0,09
4) TOTAL, OTHER FINANCING SOURCES/USES		650,512,00	2,650,512,00	0.00	2,650,512,00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIN Column B & D
E, NET INCREASE (DECREASE) IN FUND BALANCE (G + D4)		(789,605,00)	416,326,00	(163,066,75)	416,326,00		3
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unsudited	9791	7,367,627.00	6,584,868.05	1975	6,584,868.05	0.00	0,0%
b) Audit Adjustments	9793	0.00	0.00		0,00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		7,387,527.00	8,584,868.05		6,584,868.05	1 1	Marie Co
d) Other Restatements	9795	0.00	0.00		0.00	0.00	9.09
e) Adjusted Beginning Balance (F1c + F1d)		7,367,627,00	6,584,868.05		5,584,868.05		
2) Ending Balance, June 30 (E + F1e)		6,577,822.00	7,001,194.05		7,001,194.05		
Components of Ending Fund Balance a) Nonspendable	9						
Revolving Cash	9711	0.00	0.00	16	0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid tiems	9713	0.00	00,0	EH ST	0,00		
All Others	9719	0.00	0.00	1	0.00		
b) Legally Restricted Balance c) Committed	9740	0,00	0.00		0,00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated	9780	6,577,822,00	7,001,194,05	10 30 S	7,001,194,05		
Reserve for Economic Uncertainties	9789	0.00	0.00	1	0.00		
Unassigned/Unapproprieted Amount	9790	0.00	0.00		0.00		

#### 2018-19 First Interim Special Reserve Fund for Capital Outlay Projects 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 Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0,00	0.00	0,00	0,00	0.00	0,09
All Other Federal Revenue		8290	0.00	0,00	0,00	0.00	0,00	0,01
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0,00	0.09
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0,00	0,00	0.00	0,00	0.00	0.05
California Clean Energy Jobs Act	6230	8590	0,00	0.00	0,00	0.00	0.00	0.09
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.04
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0,00	0.01
Other Local Revenue  Community Redevelopment Funds  Not Subject to LCFF Deduction		8625	0.00	0.00	0,00	0.00	0.00	0.0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0,00	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8660	25,000.00	25,000.00	29,535.00	25,000.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investmen	nis	8662	0,00	0,00	75,514,00	0.00	0.00	0.0
Other Local Revenue								
All Other Local Revenue		8899	0.00	0,00	312.67	0.00	0.00	0.0
All Other Transfers in from All Others		5799	0,00	0,00	0.00	0.00	0.00	0,05
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	105,361,67	25,000.00	0,00	0,01
TOTAL REVENUES			25,000.00	25,000,00	105,361,87	25,000,00	1.1.2	

		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description F	Resource Codes Object Codes	(A)	(9)	(C)	(D)	(E)	(F)
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	8 1	0.00	2.33	0.00	0.00	0.00	5,4
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		100					
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0,0
Materials and Supplies	4300	1,683.00	1,683.00	0.00	1,683,00	0.00	0.0
Noncapitalized Equipment	4400	783.00	783.00	5,463.32	783.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		2,468.00	2,466,00	5,483.32	2,486.00	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	00.0	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 Improvement	sis 5600	18,867,00	30,000.00	0.00	30,000.00	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	97,631,00	162,431.00	14,400.00	162,431.00	0.00	0,0
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES	116,498.00	192,431.00	14,400.00	192,431.00	0.00	0.0

#### 2018-19 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description F	tesource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (O)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	38,394.00	0.00	0.00	0.00	0,00	0,09
Land Improvements		8170	568,182.00	1,051,012.00	32,745,00	1,051,012,00	0.00	0.01
Buildings and Improvements of Buildings		8200	708,405.00	981,905.00	235,822.30	981,905.00	0.00	0.05
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0,09
Equipment		8400	31,372,00	31,372.00	0,00	31,372,00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0,00	0,00	0,00	0.09
TOTAL, CAPITAL OUTLAY			1,346,353,00	2,064,289.00	268,567.30	2,064,289.00	0.00	0.01
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	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.04
To JPAs		7213	0,00	0.00	0.00	0.00	0.00	0,04
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0,00	D,01
Debt Service								
Debt Service - Interest		7438	0.00	0,00	0,00	0.00	0.00	0.04
Other Debt Service - Principal		7439	0,00	0.00	0,00	0.00	0.00	0.01
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0,00	0.00	0,00	0,09
TOTAL, EXPENDITURES			1,465,317,00	2,259,186.00	288,430,62	2,259,186,00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Cot B & D) (E)	% DRY Column B & D (F)
NTERFUND 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	650,512,00	2,650,512.00	0.00	2,650,512.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		650,512.00	2,650,512.00	0.00	2,650,512.00	0.00	0.0
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF	7612	0.00	0,00	0,00	0.00	0.00	0.1
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		0.00	0.00	0.00	0.00	0.00	
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.
Proceeds from Lease Revenue Sonds	8973	0.00	0.00	0.00	0.00	0.00	0.
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.
(c) TOTAL SOURCES	3373	0.00	0.00	0.00	0.00	0.00	0.
USES		5.50	3,30	5.55	0.00	0.00	
Transfers of Funds from Lapsed/Reorganized LEAs	7851	0.00	0.00	0.00	0.00	0.00	0
All Other Financing Uses	7899	0.00	0.00	0,00	0.00	0.00	_0
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0,
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0,00	0.00	0,00	0.00	0.00	0.
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0,00	0.
(e) TOTAL, CONTRIBUTIONS		0,00	0.00	0.00	0.00	0.00	0
TOTAL, OTHER FINANCING SOURCESJUSES (a - b + c - d + q)		650,512.00	2,650,512,00	0.00	2,650,512,00		

# 2018-19 First Interim Bond Interest and Redemption Fund 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)	Ofference (Col B & D) (E)	% DIN 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	235,191.00	235,191.00	0.00	235,191,00	0.00	0.0%
4) Other Local Revenue	8600-8799	23,586,050.00	23,566,050.00	487,204.90	23,586,050.00	0,00	0.0%
5) TOTAL, REVENUES		23,801,241,00	23,801,241,00	487,204,90	23,801,241,00		1000
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0,00	0,00	0,00	0.0%
2) Classified Selaries	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	0.09
5) Services and Other Operating Expenditures	5000-5999	0,00	0.00	0.00	0.00	0.00	0,0%
6) Capital Outlay	8000-8999	0,00	0,00	0,00	0,00	0,00	0,0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	23,855,618.00	23,855,618.00	20,260,496.82	23,855,618,00	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	WAR III 187 WAA II	23,855,618,00	23,855,618,00	20,260,496,62	23,855,618,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)		(54,377,00)	(54,377,00)	(19,773,291,92)	(54,377,00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     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	317,780,25	0,00	0.00	0,0%
b) Uses	7630-7699	0.00	0,00	0,00	0.00	0.00	0,0%
3) Contributions	8868-0868	0.00	0,00	0,00	0,00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0,00	0,00	317,780,25	0,00		200

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (U)	Difference (Col B & D) (E)	% Diff Column 8 & D (F)
L, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(54,377,00)	(54,377,00)	(19,455,511,67)	(54,377,00)	44	
FUND BALANCE, RESERVES		100,011,000		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			
1) Beginning Fund Balance							
a) As of July 1 - Unsudited	9791	20,259,997.00	23,447,236.04		23,447,236,04	0.00	0.0
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		20,259,997.00	23,447,236.04		23,447,236,04	L In A	100
d) Other Restalements	9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		20,259,997,00	23.447.238.04		23,447,238.04		
2) Ending Balance, June 30 (E + F1e)		20,205,620.00	23,392,859 04		23,392,859.04		
Components of Ending Fund Balance		No. of the last			2)		
a) Nonspendable				1778			
Revolving Cash	9711	0.00	0.00	The second	0.00		
Stores	9712	0.00	0.00	ALCY ST	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	1						
Stabilization Arrangements	9750	9,00	0.00	THE WAR TO SEE	0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated	9780	20,205,820.00	23,392,859.04		23,392,659.04		
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

Description F	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (G)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		6290	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						1	K/4-5/ 10	
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	235,191.00	235,191.00	0.00	235,191.00	0.00	0.09
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.00	0,00	0,00	0.09
TOTAL, OTHER STATE REVENUE			235,191,00	235,191,00	0,00	235,191,00	0,00	0,0%
OTHER LOCAL REVENUE		1				ľ		
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	22,752,244.00	22,752,244.00	117,588,11	22,752,244.00	0.00	0.0%
Unsecured Ros		8612	477,462,00	477,462,00	(75,77)	477,462,00	0,00	0,09
Prior Years' Taxes		6613	15,348.00	15,348,00	121,82	15,348.00	0.00	0.0%
Supplementa) Taxes		8614	320,996.00	320,996.00	53,669,74	320,996.00	0.00	0,0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0,00	0.00	0.00	0.00	0.00	0,0%
Interest		8660	0,00	0.00	46,171,00	0.00	0.00	0,0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0,00	289,430,00	0.00	0.00	0.0%
Other Local Revenue						Ĭ		
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	0.09
TOTAL, OTHER LOCAL REVENUE			23,586,050.00	23,566,050,00	457,204,90	23,568,050.00	0,00	0,0%
TOTAL, REVENUES			23.801.241.00	23,801,241.00	467,204,90	23,801,241,00		1000
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	16,335,000,00	16,335,000.00	16,335,000.00	16,335,000,00	0.00	0.0%
Bond Interest and Other Service Charges		7434	7,520,618.00	7,520,618.00	3,925,496.82	7,520,618.00	0.00	0.09
Debt Service - Interest		7438	0,00	0.00	0,00	0,00	0.00	0,09
Other Debt Service - Principal		7439	0,00	0.00	0,00	0.00	0,00	0,09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		23,855,518.00	23,855,618,00	20,260,496.82	23,855,618.00	_0,00	0.09
TOTAL, EXPENDITURES			23,855,618.00	23,655,618,00	20,260,496.82	23,855,815,00		

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
NTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0,05
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT							
To: General Fund	7614	0.00	9.00	0,00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7819	0.00	0.00	0,00	0,00	0.00	0.01
(b) TOTAL INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0,09
OTHER SOURCES/USES							
SOURCES		_					
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0,00	0.00	0.00	0.01
All Other Financing Sources	8979	0,00	0.00	317,780.25	0.00	0.00	0.0
(c) TOTAL SOURCES		0.00	0.00	317,780.25	0.00	0.00	0.09
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7051	0.00	0.00	0.00	0.00	0.00	0.01
All Other Financing Uses	7699	0.00	0,00	0.00	0.00	0.00	0.09
(d) TOTAL USES		0.00	0.00	0.00	0.00	0.00	0.01
CONTRIBUTIONS		ALL AS					
Contributions from Unrestricted Revenues	5980	0.00	0.00	5,00	0.00	0.00	0.01
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.01
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0,00	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + s)		0.00	0.00	317,780.25	0.00	3	

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (6)	Actuals To Date (C)	Projected Year Totals (O)	Ofference (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	328,160,00	328,160.00	185,007,01	328,160.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0,00	0,00	0,00	0.09
4) Other Local Revenue	8600-8799	0.00	0,00	160,740,00	0,00	0,00	0,09
5) TOTAL REVENUES		328,160,00	328,160,00	345,747,01	328,160.00		1475
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0,00	0.00	0,00	0.00	0,00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0,00	0,00	0,0%
3) Employee Benefits	3000-3999	0.00	0,00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0,00	0.00	0,00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0,00	0,00	0,00	0,00	0,00	0.0%
6) Capital Outlay	6000-5999	0,00	0,00	0,00	0.00	0,00	0,0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,330,879,00	1,330,879.00	608,500,50	1,330,879.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0,00	0,00	0,00	0,00	0,09
9) TOTAL EXPENDITURES		1,330,879,00	1,330,879,00	608,500,50	1,330,879.00	The state which	N ME
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - 89)		(1,002,719,00)	(1,002,719,00)	(262,753,49)	(1,002,719,00)		
D, OTHER FINANCING SOURCES/USES	A030.100	MARICO.					
Interfund Transfers     Transfers in	8900-8929	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0,00	0.09
Other Sources/Uses     Sources	8930-8979	0.00	0,00	0.00	0.00	0,00	0,09
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0,09
3) Contributions	8980-8999	0,00	0.00	0,00	0.00	0,00	0,09
4) TOTAL OTHER FINANCING SOURCES/USES		350,000,00	350,000,00	0,00	350,000.00		10 18 1

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% DW Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	F 17.724		(852,719,00)	(852,719.00)	(262,753.49)	(652,719,00)		Ye.
F. FUND BALANCE, RESERVES				4,4				
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,137,542.00	16,418,481.33		16,418,481.33	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		1	15,137,542.00	16,418,481,33		16,418,481.33	7-1-1-129	-=1911
d) Other Resistements		9795	0.00	0.00		0.00	0.00	0,01
e) Adjusted Beginning Balance (F1c + F1d)			15,137,542.00	16,418,481.33		16,418,481.33		
2) Ending Balance, June 30 (E + F1e)		1	14,484,823.00	15,785,762.33	illo III	15,765,762.33		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
			Calledon to Make	MARKET A FIRST	200			
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		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00	h= - 1	0.00		
Other Commitments d) Assigned		9760	0.00	0.00	ther tag	0.00		
Other Assignments e) Unassigned/Unappropriated		9780	14,484,823.00	15,765,762.33		15,765,762.33		
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 Co	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Ofference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE			10)	. 10)	10/	[86]	- 0.1
All Other Federal Revenue	6290	328,160,00	328,160.00	185,007,01	328,160.00	0,00	0.04
TOTAL, FEDERAL REVENUE		329,160.00	328,180,00	185,007,01	328,160.00	0.00	0,0
OTHER STATE REVENUE	-						
All Other State Revenue	8590	0.00	0,00	0,00	0.00	0.00	0,0
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.00	0.00	0.00	0.0
OTHER LOCAL REVENUE							
Interest	8660	0,00	0,00	43,923.00	0,00	0.00	0,0
Net increase (Decrease) in the Fair Value of Investmen	18 8662	0,00	0.00	116,817,00	0.00	0.00	0.0
Other Local Revenue			i				
All Other Local Revenue	8699	0,00	0.00	0.00	0.00	0,00	0.0
TOTAL, OTHER LOCAL REVENUE	100	0.00	0,00	160,740.00	0,00	0,00	0,0
TOTAL REVENUES		329,160,00	328,160.00	345,747,01	328,160,00		
OTHER OUTGO (excluding Transfers of Indirect Costs	n						_ 700
Debt Service	20						
Debt Service - Interest	7438	545,879.00	545,879,00	388,500.50	545,879.00	0.00	0.0
Other Debt Service - Principal	7439		785,000,00	220,000,00	785,000.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirec		1,330,879,00		808,500.50	1,330,879.00	0.00	0.0
TOTAL, EXPENDITURES  INTERFUND TRANSFERS	1944	1,330,679,00	1,330,879,00	609,500,50	1,330,879,00		
INTERFUND TRANSFERS IN		1					
teletanon inneretare he							
Other Authorized Interfund Transfers (n	8919	350,000.00	350,000.00	0,00	350,000.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		350,000,00	350,000.00	0,00	350,000.00	0.00	0,0
INTERFUND TRANSFERS OUT							
Other Authorized Interfund Transfers Out	7619	0.00	0,00	0.00	0,00	0,00	0.0
(b) TOTAL INTERFUND TRANSFERS OUT	7018	0,00		0.00	0.00	0.00	0,0
OTHER SOURCES/USES	****	0,00	0.00	0.00	0,00	0.00	
SOURCES							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0,00	0.00	0.00	0.00	0.00	0.0
All Other Financing Sources	8979	a 75-27		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	D.0
(d) TOTAL, USES	-	0.00	0.00	0,00	0.00	0.00	0.0
CONTRIBUTIONS			3		11		
Contributions from Unrestricted Revenues	8988	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

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (S)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A, REVENUES				The second			
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	0,09
3) Other State Revenue	8300-8599	0,00	0.00	0.00	0,00	0.00	0.05
4) Other Local Revenue	8600-8799	18,261,886,00	18,261,886.00	5,974,471,86	18,261,886,00	0,00	0.09
5) TOTAL REVENUES		18,261,886,00	18,261,886,00	5,974,471,88	18,261,886,00		MAY THE
B. EXPENSES							
1) Certificated Selaries	1000-1999	0,00	0.00	0.00	0,00	0.00	0.09
2) Classified Salaries	2000-2999	137,720,00	137,720.00	31,920,10	137,720.00	0,00	0.09
3) Employee Benefits	3000-3999	59,506.00	59,506,00	13,005.45	59,506.00	_0,00	0,09
4) Books and Supplies	4000-4999	120,000.00	120,000.00	1,251.39	120,000.00	0.00	0.05
5) Services and Other Operating Expenses	5000-5999	16,511,827.00	16,511,827.00	3,422,714.98	16,511,827,00	0.00	0.0%
6) Depreciation	6000-6999	0.00	0.00	0.00	0.00	0.00	0,09
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7498	0.00	0,00	0.00	0,00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0,00	0.00	0.00	0,00	0,00	0.09
9) TOTAL, EXPENSES		16,829,053,00	16,829,053,00	3,468,691,90	16,629,053,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)		1,432,833,00	1,432,833,00	2,505,579,98	1,432,833,00		
D. OTHER FINANCING SOURCESJUSES	•						
1) Interfund Transfers a) Transfers In	8900-8929	0,00	0.00	0,00	0.00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0,00	0,05
b) Uses	7630-7699	0,00	0,00	0,00	0.00	0,00	0,05
3) Contributions	8980-8999	0,00	0,00	0,00	0,00	0,00	0,09
4) TOTAL, OTHER FINANCING SOURCES/USES		0,00	0,00	0.00	0.00		A STREET

#### 2018-19 First Interim Self-Insurance Fund Revenues, Expenses and Changes in Net Position

Descripțion	Resource Codes O	Object Codes	Original Budget (A)	Board Approved Operating Budget	Actuals To Date	Projected Year Totals (D)	Ofference (Col B & D) (E)	% Diff Column 8 & D (F)
E, NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,432,833.00	1,432,833.00	2,505,579.96	1,432,833,00		( Parket
F. NET POSITION								
1) Beginning Net Position					44-15			
a) As of July 1 - Unaudited		9791	49,380,049.00	11,217,525.58		11,217,525,56	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00	Series I ve	0.00	0.00	0,0
c) As of July 1 - Audited (F1a + F1b)		ļ	49,380,049.00	11,217,525.58		11,217,525.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
a) Adjusted Beginning Net Position (F1c + F1d)		,	49,380,049.00	11,217,525.58	The Care	11,217,525,58	-1	
2) Ending Net Position, June 30 (E + F1e)		1	50,812,882.00	12,650,358.56		12,650,358.56		
Components of Ending Net Position					100		- 1	
a) Not Investment in Capital Assets		9796	0.00	0.00	12 75 1	0,00		
b) Restricted Net Position		9797	50,812,882.00	12,650,358,56		12,650,358.56		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

## 2018-19 First Interim Self-Insurance Fund Revenues, Expenses and Changes in Net Position

39 58585 0000000 Form 67I

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Ofference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE			W100					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0,00	0.00	0,00	0.00	0.09
All Other State Revenue	All Other	8590	0,00	0,00	0,00	0,00	0,00	0,01
TOTAL, OTHER STATE REVENUE	*		0.00	0,00	0.00	0,00	0.00	0,01
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8831	0.00	0,00	0.00	0,00	00,0	0,01
Interest		8660	0.00	0.00	375,612.63	0.00	0.00	0.0
Net increase (Decrease) in the Fair Value of Investment	nents	8662	0.00	0.00	984,617.00	0.00	0,00	0,0
Fees and Confracts								
In-District Premiums/Contributions		8674	18,261,886.00	18,261,886.00	4,347,031.38	18,261,886.00	0.00	0.0
All Other Fees and Contracts		8889	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	267,210.85	0.00	0.00	0.09
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			18,261,886,00	18,261,886,00	5,974,471.86	18,261,886.00	0,00	0,01
TOTAL REVENUES		1	18,261,886,00	18,261,686,00	5,974,471,86	18,261,886,00	107 KS 153V	

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D
CERTIFICATED SALARIES								
Coefficient Book Survey Education		1200	0.00	0.00		2.00	0.00	0.0
Certificated Pupil Support Salaries		1300			0.00	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	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	O.
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	_0.00	0.00	0.00	0.
Clerical, Technical and Office Salaries		2400	137,720.00	137,720.00	31,920.10	137,720.00	0.00	0.
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.
TOTAL CLASSIFIED SALARIES			137,720.00	137,729.00	31,920.10	137,720.00	0.00	0.
MPLOYEE BENEFITS								
STRS		3101-3102	0.00	0,00	0.00	0.00	0.00	0.
PERS		3201-3202	24,875.00	24,875.00	5,659,92	24,875.00	0,00	_ 0
OASD/Medicare/Alternative		3301-3302	10,536.00	10,536.00	2,382,33	10,536.00	0.00	0
Health and Welfare Benefits		3401-3402	16,260.00	16,260.00	3,105.71	16,260.00	0.00	0
Unemployment Insurance	169	3501-3502	70.00	70.00	15,96	70.00	0.00	0
Workers' Compensation		3601-3602	3,374.00	3,374.00	782.06	3,374.00	0.00	0
OPEB, Allocated		3701-3702	2,659.00	2.659.00	607.82	2,659.00	0.00	0
OPEB, Active Employees		3751-3752	1,732.00	1,732.00	451.65	1,732.00	0.00	0
Other Employee Benefits		3901-3902	0,00	0.00	0.00	0.00	0.00	
TOTAL EMPLOYEE BENEFITS			59,506.00	59,508.00	13,005.45	59,506.00	0.00	0
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	8.00	0.00	0.00	0
Materials and Supplies		4300	20,000.00	20,000.00	1,251,39	20,000.00	0.00	0
Noncapitalized Equipment		4400	100,000,00	100,000.00	0.00	100,000.00	0.00	0
TOTAL, BOOKS AND SUPPLIES			120,000.00	120,000.00	1,251.39	120,000.00	0.00	0
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0,00	0.00	0.00	0
Travel and Conferences		5200	3,500.00	3,500.00	471.36	3,500.00	0.00	0
Dues and Memberships		5300	0.00	0.00	95,00	0.00	0.00	0
Insurance		5400-5450	2,451,963.00	2,451,963.00	1,897,002,00	2,451,963.00	0.00	
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0
Rentals, Leases, Repairs, and Noncapitalized Improvem	ents	5600	0,00	0,00	0.00	0.00	0.00	
Transfers of Direct Costs - Interfund		5750	1,500.00	1,500,00	6,307.06	1,500.00	0.00	
Professional/Consulting Services and Operating Expenditures		5800	14,054,864.00	14,054,864.00	1,518,674.74	14,054,864.00	0.00	0
Communications		5900	0.00	0.00	164.80	0.00	0,00	
TOTAL, SERVICES AND OTHER OPERATING EXPENS	ese		16,511,827.00		3,422,714.96	16,511,827,00	0.00	

#### 2018-19 First Interim Self-Insurance Fund Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget	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			18,829,053.00	16,629,053,00	3,468,891,90	16,629,053,00		
INTERFUND TRANSFERS			10,829,033.00	10,029,033,00	3,400,081,80	10,025,033,00		.,
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	00,0	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 SOURCESJUSES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

# **Supplemental Forms**



n Joaquin County			V-70-			ron
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)	PERCENTAG DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
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)	27,314.00	27,237.14	27,237.14	27,237.14	0.00	0'
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0,00	09
3. Total Basic Ald 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) 5. District Funded County Program ADA	27,314,00	27,237.14	27,237.14	27,237.14	0.00	0
a. County Community Schools	56,00	46.83	46,83	46,83	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
Special Education Extended Year     Other County Operated Programs:     Opportunity Schools and Full Day     Opportunity Classes, Specialized Secondary	0.00	0.00	0,00	0.00	0.00	0
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) 6. TOTAL DISTRICT ADA	56.00	46.83	46.83	46.83	0.00	0
(Sum of Line A4 and Line A5g)	27,370.00	27,283.97	27,283,97	27,283.97	0.00	٥
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				18 18 21		New York
Tab C, Charter School ADA)				LAW CO		(d)

# First Interim 2018-19 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

39 68585 0000000 Form ESMOE

	Fun	ds 01, 09, and	d 62	2018-19
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	363,957,281,94
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	28,974,481.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,426,325.65
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	283,421.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,129,381.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7189	8000-9999	1000-7488	0.00
,	All	All	8710	0.00
Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must is in lines B, C D2.		0.00
Total state and local expenditures not allowed for MOE calculation				0.00
(Sum lines C1 through C9)	and Stude		as some of	7,839,127.65
			1000-7143,	1,000,12110
D. Plus additional MOE expenditures:			7300-7439	
<ol> <li>Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</li> </ol>	All	All	minus 8000-8699	833,386.00
Expenditures to cover deficits for student body activities		entered. Must itures in lines		0.00
E. Total expenditures subject to MOE				
(Line A minus lines B and C10, plus lines D1 and D2)	12 - 1 - 1 A		REPORT OF THE	327,977,059.29

### First Interim 2018-19 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

39 68585 0000000 Form ESMOE

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		·
(1 of 11 A), Column C, Sum of lines Ac and Co)		27,598.66
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,883,80
D. Experience but the fall of E divided by Eine Int.		11,000.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	0.00	0.00
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	0.00	0.00
B. Required effort (Line A.2 times 90%)	0.00	0.00
C. Current year expenditures (Line I.E and Line II.B)	327,977,059.29	11,883.80
D. MOE deficiency amount, if any (Line B minus Line C)  (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation	n Incomplete
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

### First Interim 2018-19 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

39 68585 0000000 Form ESMOE

Description of Adjustments	Total Expenditures	Expenditures Per ADA
escription of Aujustinents	Expenditures	Pel ADA
111.44		
otal adjustments to base expenditures	0.00	0.

Part I - General Administrative Share of Plant Services Costs	
California's indirect cost plan allows that the general administrative costs in the Indirect costs (maintenance and operations costs and facilities rents and leases costs) attributed to general administration and includusing the percentage of salaries and benefits relating to general administration as procupied by general administration.	outable to the general administrative offices. The ded in the pool is standardized and automated
<ol> <li>Salaries and Benefits - Other General Administration and Centralized Data         <ol> <li>Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 10 (Functions 7200-7700, goals 0000 and 9000)</li> <li>Contracted general administrative positions not paid through payroll</li></ol></li></ol>	1000-3999 except 3701-3702)  10,903,147.00  services ON SITE but paid through a 00 and 9000, Object 5800. oximate FTE of each general
<ol> <li>Salaries and Benefits - All Other Activities</li> <li>Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects (Functions 1000-6999, 7100-7180, &amp; 8100-8400; Functions 7200-7700, all</li> </ol>	
C. Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Line	
Part II - Adjustments for Employment Separation Costs  When an employee separates from service, the local educational agency (LEA) may to the employee's regular salary and benefits for the final pay period. These addition or mass" separation costs.	
Normal separation costs include items such as pay for accumulated unused leave of policy. Normal separation costs are not allowable as direct costs to federal program may have similar restrictions. Where federal or state program guidelines required the costs to an unrestricted resource rather than to the restricted program in which the extress costs on Line A for inclusion in the indirect cost pool.	is, but are allowable as indirect costs. State programs nat the LEA charge an employee's normal separation
Abnormal or mass separation costs are those costs resulting from actions taken by employment earlier than they normally would have, Abnormal or mass separation or Handshake or severance packages negotiated to effect termination. Abnormal or mass programs as either direct costs or indirect costs. Where an LEA paid abnormal or madministrative functions included in the indirect cost pool, the LEA must identify and	osts include retirement incentives such as a Golden hass separation costs may not be charged to federal hass separation costs on behalf of positions in general
A. Normal Separation Costs (optional) Enter any normal separation costs paid on behalf of employees of restricted s were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 rather than to the restricted program. These costs will be moved in Part III from Retain supporting documentation.	2 with functions 1000-6999 or 8100-8400

Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to

unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be

moved in Part III from the indirect cost pool to base costs. If none, enter zero.

**Entry required** 

Pari	t III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	Ind	irect Costs	
CROOKS		Other General Administration, less portion charged to restricted resources or specific goals	
		(Functions 7200-7600, objects 1000-5999, minus Line B9)	14,339,629.00
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	
	2	(Function 7700, objects 1000-5999, minus Line B10) External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	6,542,253.00
	٥.	goals 0000 and 9000, objects 5000-5999)	
			0.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	
	673	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,546,880.72
	6.	Facilities Rents and Leases (portion relating to general administrative offices only)	
		(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	40.30
	7.	Adjustment for Employment Separation Costs	
		a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	3450	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
		Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	22,428,803.02
		Carry-Forward Adjustment (Part IV, Line F)	(360,232.43)
	TO.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,068,570.59
В.	Bas	se Costs	
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	229,015,939.29
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	36,669,702.00
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	27,966,561.00
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,107,372.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6.		139,131.00
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999,	
	0	minus Part III, Line A4)	1,203,985.00
	O.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
	0	Other General Administration (portion charged to restricted resources or specific goals only)	0.00
	Э.	(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	15,013.00
	10	Centralized Data Processing (portion charged to restricted resources or specific goals only)	15,010.00
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
		except 0000 and 9000, objects 1000-5999)	0.00
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	36,837,256.28
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	
		(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	7,859.70
	13.	Adjustment for Employment Separation Costs	
		a. Less: Normal Separation Costs (Part II, Line A)	0.00
		b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
		Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,907,472.24
	15.		2,939,514.00
	16.	TOTAL CONTROL OF THE PROPERTY	19,615,524.00
	17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	357,425,329.51
C.		eight Indirect Cost Percentage Before Carry-Forward Adjustment	
	550 304	r information only - not for use when claiming/recovering indirect costs)	
	(Lin	e A8 divided by Line B18)	6.28%
D.	Pre	liminary Proposed Indirect Cost Rate	
214cae		r final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)	
	200	e A10 divided by Line B18)	6.17%
	10000000	10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	

#### Part IV - Carry-forward Adjustment

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

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

A.	Indi	irect co	osts incurred in the current year (Part III, Line A8)	22,428,803.02
В.	Car	ry-forv	vard adjustment from prior year(s)	
	1.	Carry-	forward adjustment from the second prior year	622,323.63
	2.	Carry	forward adjustment amount deferred from prior year(s), if any	0.00
c.	Car	ry-forv	vard adjustment for under- or over-recovery in the current year	
	1.		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (6.55%) times Part III, Line B18); zero if negative	0.00
	2.	(appro	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (6.55%) times Part III, Line B18) or (the highest rate used to er costs from any program (25.92%) times Part III, Line B18); zero if positive	(360,232.43)
D.	Pre	limina	ry carry-forward adjustment (Line C1 or C2)	(360,232.43)
E.	Opt	tional a	allocation of negative carry-forward adjustment over more than one year	
	the the	LEA co	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocative rate, the CDE will work with the LEA on a case-by-case basis to establish	ay request that justment over more
	Ор	tion 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.17%
	Opi	tion 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-180,116.22) is applied to the current year calculation and the remainder (\$-180,116.21) is deferred to one or more future years:	6.22%
	Ор	tion 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-120,077.48) is applied to the current year calculation and the remainder (\$-240,154.95) is deferred to one or more future years:	6.24%
	LE	A reque	est for Option 1, Option 2, or Option 3	
				1
F.			vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	(360,232,43)

# First Interim 2018-19 General Fund Special Education Revenue Allocations Setup

39 68585 0000000 Form SEAS

Current LEA:	39-68585-0000000 Lodi Unified	
Selected SEI	LPA: DQ	(Enter a SELPA ID from the list below then save and close
POTENTIAL	SELPAS FOR THIS LEA	DATE APPROVED
	SELFAS FOR THIS LEA	DATE APPROVED

### First Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. 2017-18 Actual Expenditures Comparison 2018-19 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,34
TOTAL PRO.	ECTED EXPENDITURES (Funds 01, 09, & 62; reso	urces 0000-9999)			T					
1000-1999	Certificated Salaries	3,968,066.00	0.00	1,073,739.00	337,835.00	2,067,114.00	4,489,045.00	13,410,507.00		25,346,306,00
2000-2999	Classified Salaries	2,487,619.00	0.00	0,00	51,217,00	990,602.00	5,572,380.00	6,191,332.00		15,293,150,00
3000-3999	Employee Benefits	2,825,132.00	0.00	402,330.00	181,285.00	1,548,009.00	5,384,647.00	9,708,709.00		20,030,112.0
4000-4999	Books and Supplies	921,845.00	0,00	0.00	133,464,00	2,464.00	91,766.00	349,555,00	The second section	1,499,094,0
5000-5999	Services and Other Operating Expenditures	1,247,007.00	0.00	3,927.00	1,000.00	0.00	3,264,023.00	217,738.00		4,733,695,00
6000-6999	Capital Outlay	0,00	0.00	0.00	0.00	0.00	0,00	0.00	1000	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0,00	0,00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,449,669.00	0.00	1,479,996.00	704,801.00	4,608,189.00	18,781,861.00	29,877,841.00	0.00	68,902,357.00
7310	Transfers of Indirect Costs	659,192,00	0.00	0.00	0.00	0.00	0.00	1,309.00		660.501.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	659,192,00	0,00	0.00	0,00	0.00	0.00	1,309,00	0,00	660,501,00
	TOTAL COSTS	12,108,861,00	0.00	1,479,996.00	704,801.00	4,608,189.00	18,781,861.00	29,879,150.00	0.00	67,562,858.00
STATE AND	LOCAL PROJECTED EXPENDITURES (Funds 01, 0				101,000,000		10,707,007,00	25,010,100.00	4.44	01,000,000.00
1000-1999	Certificated Salaries	3,879,924.00	0.00	979,203.00	337,835,00	2.058.383.00	4.448,586.00	13,230,945.00		24,934,876.00
2000-2999	Classified Salaries	2,353,957,00	0.00	0.00	51,217,00	197.831.00	2.497,391.00	2,561,503.00		7,661,899.00
3000-3999	Employee Benefits	2,737,536,00	0.00	375,152,00	181,285,00	1,058,956,00	3,566,894.00	7,465,586,00		15,385,409.00
4000-4999	Books and Supplies	819,891,00	0.00	0.00	133,464,00	2,464.00	91,766.00	303,436,00		1,351,021.00
5000-5999	Services and Other Operating Expenditures	833,878,00	0.00	3,927.00	1,000,00	0.00	2,928,287.00	151,608,00		3,918,700.00
6000-6999	Capital Outlay	0,00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0,00	0.00		0.00
	Total Direct Costs	10,625,186.00	0.00	1,358,282.00	704,801.00	3,317,634.00	13,532,924.00	23,713,078.00	0.00	53,251,905.00
7310	Transfers of Indirect Costs	197,999.00	0.00	0.00	0.00	0.00	0.00	1,309,00		199,308.00
7350	Transfers of Indirect Costs - Interfund	0.00	0,00	0.00	0,00	0.00	0.00	0.00		0.00
	Total Indirect Costs	197,999.00	0.00	0.00	0.00	0.00	0.00	1,309.00	0.00	199,308.00
	TOTAL BEFORE OBJECT 8980	10,823,185.00	0.00	1,358,282.00	704,801.00	3,317,634.00	13,532,924.00	23,714,387.00	0.00	53,451,213.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									8,411,715,00 59,862,928,00

### First Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. 2017-18 Actual Expenditures Comparison 2018-19 Projected Expenditures by LEA (LP-I)

39 68585 0000000 Report SEMAI

Object Code		Special Education, Unspecified (Goat 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
OCAL PRO	JECTED EXPENDITURES (Funds 01, 09, & 62; resour	ces 0000-1999 & 80	00-9999)							
1000-1999	Certificated Salaries	0.00	0,00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,831,257.00	0.00	0.00	0.00	0.00	0,00	7,948,00		1,839,205.0
3000-3999	Employee Benefits	998,411.00	0.00	0.00	0.00	0.00	0,00	4,644.00		1,003,055.0
4000-4999	Books and Supplies	397,411.00	0.00	0.00	471.00	134.00	664.00	0.00		398,680.0
5000-5999	Services and Other Operating Expenditures	131,508.00	0.00	0.00	0.00	0.00	0.00	0.00		131,508.0
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Direct Costs	3,358,587.00	0.00	0.00	471.00	134,00	664.00	12,592.00	0.00	3,372,448.0
7310	Transfers of Indirect Costs	2,101.00	0.00	0.00	0.00	0.00	0,00	1,309.00		3,410.00
7350	Transfers of Indirect Costs - Interfund	0.00	0,00	0.00	0.00	0.00	0,00	0.00		0,0
	Total Indirect Costs	2,101.00	0.00	0.00	0.00	0.00	0,00	1,309.00	0.00	3,410.0
	TOTAL BEFORE OBJECT 8980	3,360,688.00	0.00	0.00	471.00	134.00	664.00	13,901.00	0.00	3,375,858.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)					5-5-1				
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7610, except 6500-6540, & 7240, goals 5000-5999)									6,411,715.00
					الأراد والمالية					30,075,894.00
	TOTAL COSTS	the spinished by the second state of the		MI COLUMN TO THE PARTY OF	The state of the s	The State of the S	THE RESERVE OF THE PARTY OF THE			39,863,467.00

Attach an additional sheet with explanations of any amounts in the Adjustments column.

# First Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. 2017-18 Actual Expenditures Comparison 2017-18 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,34
TOTAL ACTU	AL EXPENDITURES (Funds 01, 09, & 62; resource	s 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00		0.00	0,00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0,00	0.00	0.00		0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00		0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0,00		0.00	0.00	0.00		0,00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00		0,00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0,00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0,00	0.00	0.00	0,00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	Section 19 19 19 19 19 19 19 19 19 19 19 19 19	The Water Street of Life			ad the state of the state of		A STREET, STRE	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL AC	TUAL EXPENDITURES (Funds 01, 09, and 62; rest	нитея 3000-5999, ехс	ept 3385)							
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0,00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0,00	0.00	0.00	0.00	0.00	0,00	0.00		0.00
	Total Direct Costs	0.00	00,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									

Object Code		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goat 5060)	Special Education, Infants (Goat 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 6									
1000-1999	Certificated Salaries	0,00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Classified Salaries	0.00	0.00	0,00	0,00	0.00	0.00	0.00		0.0
3000-3999	The state of the s	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
4000-4999	Books and Supplies	0.00	0.00	0.00	The second secon	0.00	0.00	0.00		0.0
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	ALC: NAME OF TAXABLE PARTY.	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	WILLIAM STREET	Manual Property of the St.		PROFESSION STATES			から は からの は から	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OCAL ACT	section) TOTAL COSTS JAL EXPENDITURES (Funds 01, 09, & 52; resources	0000-1999 & 8000-9	9991							0.0
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0,00	0.00	0,00	0,00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980 8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)  Contributions from Unrestricted Revenues to State									0.00
	Resources (Resources 3385, 6500, 6510, & 7240, atl goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)  TOTAL COSTS								_	0.0

<sup>\*</sup> Attach an additional sheet with explanations of any amounts in the Adjustments column.

## First Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-I)

39 68585 0000000 Report SEMAI

SELPA:	Lodi Area (DQ)	

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis,

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

#### SECTION 1 Exempt Reduction Under 34 CFR Section 300,204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard, Reductions may apply to combined state and local MOE standard, local only MOE standard, or both,

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

Provide the condition number if any to be used in the calculation below-

- c. No longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Tortice die Condison Heimer, it any, is be aged in the Calculation below.	Otata Bila Edual	
		·
W-11-40-		
	· -	
	-	
	·	
Total exempt reductions	0.00	_0.0

Local Only

State and Local

## First Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-I)

39 68585 0000000 Report SEMAI

7-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	or express regeneration	
SELPA:	Lodi Area (DQ)	

**SECTION 2** 

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)
IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		_	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00_	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	(b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		_(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	_(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		_		-
If (b) is less than (a).  Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	1	_(e) _		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	_(f)		
Note: If your LEA exercises the authority under 34 CFR the activities (which are authorized under the ESEA) page 15 cm. (which are authorized under the ESEA) page 15 cm. (which are authorized under the ESEA) page 15 cm. (which are authorized under the ESEA) page 15 cm. (which are authorized under the ESEA) page 15 cm. (which are authorized under the ESEA) page 16 cm. (which are authorized under the ESEA) page 16 cm. (which are authorized under the ESEA) page 16 cm. (which are authorized under the ESEA) page 16 cm. (which are authorized under the ESEA) page 17 cm. (which are authorized under the ESEA) page 17 cm. (which are authorized under the ESEA) page 18 cm. (which are authorized unde			OE requirement, the LE	A must list
100-200-20-20				
	1.7			<u> </u>

### First Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-I)

39 68585 0000000 Report SEMAI

SELPA: Lodi Area (DQ) **SECTION 3** Column A Column B Column C Projected Exps. **Actual Expenditures** (LP-I Worksheet) Comparison Year Difference FY 2017-18 FY 2018-19 (A - B) A. COMBINED STATE AND LOCAL EXPENDITURES METHOD 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. a. Total special education expenditures 67,562,858.00 b. Less: Expenditures paid from federal sources 7,699,930.00 c. Expenditures paid from state and local sources 59,862,928.00 57,997,840.72 Add/Less: Adjustments required for MOE calculation 0.00 Comparison year's expenditures, adjusted for MOE calculation 57,997,840.72 Less: Exempt reduction(s) from SECTION 1 0.00 Less: 50% reduction from SECTION 2 0.00 Net expenditures paid from state and local sources 59,862,928.00 57,997,840.72 1,865,087.28

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

		Projected Exps. FY 2018-19	Comparison Year FY 2017-18	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
	a, Total special education expenditures	67,562,858.00		<b>为</b> 是自然的
	b. Less: Expenditures paid from federal sources	7,699,930.00	<b>建筑地域。</b>	
	<ul> <li>c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation</li> </ul>	59,862,928.00	57,997,840.72 0.00 57,997,840.72	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	59,862,928.00	0.00 0.00 57,997,840.72	1,865,087.28
	d. Special education unduplicated pupil count	4,341.00	4,341.00	
	e. Per capita state and local expenditures (A2c/A2d)	13,790.12	13,360.48	429.64

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

# First Interim Special Education Maintenance of Effort 2018-19 Projected Expenditures vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-I)

39 68585 0000000 Report SEMAI

SELPA: Lodi Area (DQ)

#### B. LOCAL EXPENDITURES ONLY METHOD

		Projected Exps.	Comparison Year	
		FY 2018-19	FY 2017-18	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	39,863,467.00	39,158,461.20	
	Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for		0.00	
	MOE calculation		39,158,461.20	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	39,863,467.00	39,158,461.20	705,005,80

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

		Projected Exps. FY 2018-19	FY 2017-18	Difference
ii V	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual sactual method based on the per capita local expenditures only.			
é	<ul> <li>Expenditures paid from local sources</li> <li>Add/Less. Adjustments required for MOE calculation</li> <li>Comparison year's expenditures, adjusted for</li> <li>MOE calculation</li> </ul>	39,863,467.00	39,158,461.20 0.00 39,158,461.20	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	39,863,467.00	0.00 0.00 39,158,461.20	705,005.80
ì	o. Special education unduplicated pupil count	4,341	4,341	
	:. Per capita local expenditures (B2a/B2b)	9,183.01	9,020.61	162.40

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Jeff Clanton	209-331-7975		
Contact Name	Telephone Number		
Senior Director of Budgets	jclanton@todiusd.net		
Title	E-mail Address		

Description	Direct Cost Transfers in 8780	s - Interfund Transfers Out 5780	Indirect Cost Transfers in 7350	s - Interfund Transfers Out 7180	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7529	Due From Other Funds 9310	Due To Other Fund 9610
III GENERAL FUND		27.00				744742	CONTRACTOR	DO SHAREFAND
Expenditure Detail	0,00	(143,592,00)	0.00	(1,292,181,00)				作品 经自
Other Sources/Uses Detail Fund Reconciliation			_		9.00	3,143,577.00		
IN CHARTER SCHOOLS SPECIAL R	EVENUE FUND						Waster E	4.15
Expenditure Detail	50,492.00	0.00	0.00	0.00			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Other Sources/Uses Detail Fund Reconcilation		· 电影图像	THE REAL PROPERTY.	<b>新生物的 医</b>	14,196.00	0,00		
DI SPECIAL EDUCATION PASS-THR	OUGH FUND	(2) (2) (4) (1) (1) (1)	Average in		The lates of the l			
Expenditure Detail					是具数於例如		Market Skill	
Other Sources/Uses Detail					E-PARTIES I	STATE OF THE PARTY AND		
Fund Reconcillation  11 ADULT EDUCATION FUND			-	_				A5-
Expenditure Detail	9,500.00	0.00	74,521.00	0.00		- 1		
Other Sources/Uses Detail	9,000.00	0.00	19,061.00	0.00	0.00	0.00		
Fund Reconcillation					-			1 55
21 CHILD DEVELOPMENT FUND								
Expenditure Detail	17,500.00	0,00	178,574.00	0,00	474 440 00			
Other Sources/Uses Detail Fund Reconciliation					126,689,00	0,00		
SI CAFETERIA SPECIAL REVENUE	TUND							
Expenditure Detail	34,700.00	0.00	1,039,686,60	0,00				NAME OF TAXABLE
Other Sources/Uses Detail				STATE OF THE PARTY	0.00	0.00		
Fund Reconciliation	. 1							<b>加州和</b> "位置"
II DEFERRED MAINTENANCE FUNI Expenditure Detail	0.00	0.00						
Other Sources/Lises Detail	0.00	9.00			0,00	0.00		
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SI PUPIL TRANSPORTATION EQUIP			- 50 M. S. B. B.	THE STREET		1		- Parker
Expenditure Detail Other Sources/Uses Detail	0.00	0.00		N E A IN SE	0,00		OPEN STATE	I STATE OF THE PARTY
Fund Reconciliation		136		Visit all a	0,00	0.00		E EDV
I SPECIAL RESERVE FUND FOR OTHER TH	AN CAPITAL DUTLAY		5-76-3	1000		I.	10000	+
Expenditure Detail	12403134KW601	District Control of the			100			
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation II SCHOOL BUS EMISSIONS REDU	TION ELMO		E CONTRACTOR					
Expenditure Detail	0.00	0.00		<b>的影响或是</b>				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	AND AND A				<b>基础的是实现的</b>			
FOUNDATION SPECIAL REVENU		240						100
Expenditure Detail Other Sources/Uses Detail	0,00	0.00	0,00	0.00	STATE OF THE PARTY.	0.00		Marin Control
Fund Reconciliation	E. S. M.	46000000000000000000000000000000000000				0.00		
SPECIAL RESERVE FUND FOR POSTEMP	OYMENT BENEFITS							
Expenditure Detail	of diaments seems	CHANGE BARRIES						
Other Sources/Uses Detail	1				0.00	0.00		Er MELLE
Fund Reconciliation  11 BUILDING FUND	1		Edward St.	S. World D. C. C. S. S. S.	1			
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		-	District Control		0.00	0,00		
Fund Reconciliation	1		100					
SI CAPITAL FACILITIES FUND					. (			
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Fund Reconciliation				AND SHARE	0.00	0.00	V.	
OI STATE SCHOOL BUILDING LEASE/PI	IRCHASE FUND			S OF THE SERVE				
Expenditure Detail	0.00	0,00					TO THE STATE OF	
Other Sources/Uses Delail					0.00	0.00		
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Expenditure Detail	0.00	0.00		TOTAL STREET				
Other Sources/Uses Detail	3.03	3.00			0.00	0.00		
Fund Reconciliation			ATTEMPT AND THE	NO SHAPES				
S SPECIAL RESERVE FUND FOR CAPITAL O				April (1) Sing States				
Expenditure Detail Other Sources/Uses Detail	0.00	0,00		20-30-30 N	2.650.512.00	0,00		100
Fund Reconcillation			The state of the s	CONTRACTOR OF STREET	2,030,312,00	0,00	A VIII TO COLD	
O CAP PROJ FUND FOR BLENDED CO	MPONENT UNITS							
Expenditure Detail	0.00	0.00	PART SERVICE					
Other Sources/Uses Detail	2012 6 20 20 20	100000000000000000000000000000000000000	AND THE PERSON NAMED IN	A TOP STATE	0.00	0.00		
Fund Reconcillation II BOND INTEREST AND REDEMPT	ION STAID						A	
Expenditure Detail	INTERNATION OF THE PROPERTY OF		Division of the same					
Other Sources/Uses Detail					0.00	0.00		SHE SA
Fund Reconcillation								No T
PI DEBT SVC FUND FOR BLENDED CO	MPONENT UNITS		TO SHEET	ALC: THE SERVICE		100		
Expenditure Detail Other Sources/Uses Detail		113 6			0.00	0,00		
Fund Reconcilation	<b>建态等</b>		E STATE		0,00	0,00		Call g
I TAX OVERRIDE FUND								
Expenditure Detail		<b>表现</b> 。2018年18					ET SEALER	0
Other Sources/Uses Detail	2. 1000 (1000)			ALTERNATION OF	0,00	0.00		
Fund Reconciliation	是自然是的任务	<b>经验的基本</b>	<b>信息的第三人</b>		1			
BI DEBT SERVICE FUND					1		E 15 7 7 1 1 1	
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Fund Reconciliation					Applied to the state of the sta	0.00	The second	
I FOUNDATION PERMANENT FUN					F-70 (5)			
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Other Sources/Uses Detail	1				- CONT	0.00		High states
Fund Reconciliation II CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	1			
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation							On when the same of the same of	SELFRANCE CONTRACTOR

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

Description	Direct Costs Transfers in 8750	- Interfund Transfers Out 6789	Indirect Costs Transfers In 7350	Transfers Out 7380	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Oue From Other Funds 9310	Due To Other Funds 9610
BZI CHARTER SCHOOLS ENTERPRISE FUND							DESCRIBERATION OF THE PARTY OF	THE STREET
Expenditure Datail	0.00	0,00	0.00	0.00				
Other Sources/Lises Delail			DISTRIBUTED !	MARIE STATISTICS THE	0.00	0.00		A THE NO
Fund Reconcillation	1	l l	(1) 1 · 1 · 1 · 1 · 1 · 1 · 1 · 1 · 1 · 1	MARKET STATE			RESERVED TO THE	O Tropic Policies
OTHER ENTERPRISE FUND			<b>网络美国国际</b>					14 2013 13
Expenditure Detail	8.00	0.00		(B)			11	
Other Sources/Uses Detail			WEST STREET		0.00	0.00		THE CHIEF SHEET
Fund Reconciliation 881 WAREHOUSE REVOLVING FUND		- 1	是一种。 第二章	10000000000000000000000000000000000000				<b>基</b> 原图图建设
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	9,00			0.00	0.00	张 (\$100 Link)之(x)	
Fund Reconcillation				TO SHIP THE STATE OF	0.00	0.00		
571 SELF-INSURANCE FUND	I 1	1		<b>电影影响到图100</b>			经产品和国际的	
Expenditure Detail	1,500.00	0.00						
Other Sources/Lises Detail	NAW WINDOWS COM	AATTA TO ATTO A STREET			0.00	0.00		
Fund Reconciliation			ALTERNATION IN	World Drive House	2000	scienti Call'In Anni antanta di		<b>同志等 社</b> 位
11) RETIREE BENEFIT FUND			<b>国际主义学是</b> 及《					· 《 人 · · · · · · · · · · · · · · · · ·
Expenditure Detail	2000年2月1日 · 公司	DOMESTIC STREET					THE COURSE	
Other Sources/Uses Detail				<b>经国际</b>	0.00			
Fund Reconciliation	1 1							A Property of
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND						但而是是还是是		A STATE OF THE PARTY OF THE PAR
Expenditure Detail	0.00	0,00			1		Shipping and	
Other Sources/Uses Detail	の記念的ないとMIP はな	HAND BEING BOOK			0.00			
Fund Reconciliation	理論を対抗される	NO LEGISLAND		<b>建筑等是是</b>	CONTRACTOR CONTRACTOR AND ADDRESS OF THE PARTY OF THE PAR			E. E. S. S. S.
6 WARRANT/PASS-THROUGH FUND		A THE WAS END					SISSEMENT	Call No. 19 April 19
Expenditure Detail	SET 100 100 100	<b>阿尔纳斯多里</b>		数型 5 5 5 ELS	TO ATTITUDE OF A		The state of the state of	AND STREET
Other Sources/Uses Detail	STATE OF THE PARTY	// 工作						<b>一个</b> 经常用自己的人的
Fund Reconciliation	The second of the		SETTION E CAR	Contract to			The state of the state of	
ISTUDENT BODY FUND					MARKET SEE		A Property of the last	Para Carana
Expenditure Detail				AND REPORTS	ALC: NO.	<b>新规则是基础</b>	DEPARTMENT OF	Production of the last of the
Other Sources/Uses Detail		951W 999					127	
Fund Reconcillation	SECTION AND LICE			WHITE IN SECTION	100 C	BY A DELLES		
TOTALS	143,892,00	(143.692.00)	1,292,181,00	(1,292,181,00)	3,143,577.00	3,143,577,00	the section of the party	the same of the same of

# Criteria & Standards



#### 2018-19 First Interim General Fund School District Criteria and Standards Review

39 68585 0000000 Form 01CSI

CONTEDIA AND STANDA	nne.				
CRITERIA AND STANDA	KUS	72-2400	700 FAR7-RS	3 - 3	(0.1 (0.0) to -0.1 (0.10) to
1. CRITERION: Average	Daily Attend	ance			
STANDARD: Funded a two percent since budg		attendance (ADA) for any c	of the current fiscal year or tv	wo subsequent fiscal years ha	s not changed by more than
	District's ADA !	Standard Percentage Range:	-2.0% to +2.0%		
1A. Calculating the District's A	DA Variances				
DATA ENTRY: Budget Adoption date exist for the current year will be extra Fund, only, for all fiscal years.		, enter data for all fiscal years. E	inter district regular ADA and char		
		Estimated Fo	unded ADA		
		Budget Adoption Budget	First Interim Projected Year Totals		
Fiscal Year		(Form 01CS, Item 1A)	(Form Al, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19) District Regular		27,314.00	27,237,14		
Charter School		0.00	0,00		
	Total ADA	27,314,00	27,237,14	-0.3%	Met
1st Subsequent Year (2019-20) District Regular Charter School	-	27,314.00	27,215.83		
a moderni seme y emonacionamento	Total ADA	27,314.00	27,215,83	-0.4%	Met
2nd Subsequent Year (2020-21) District Regular Charter School	-	27,314.00	27,215.83		
	Total ADA	27,314.00	27,215,83	-0.4%	Met
1B, Comparison of District AD	A to the Stand	dard			
DATA ENTRY: Enter an explanation	if the standard	is not met			
DATA CITTATI, Cite all explanates	IN the standard	is not met.			
ta. STANDARD MET - Funded	ADA has not ch	anged since budget adoption by	more than two percent in any of the	he current year or two subsequent fi	scal years.
			i i		
Explanation:					
(required if NOT met)					

#### 2018-19 First Interim General Fund School District Criteria and Standards Review

_	-			-	
2.	CRI	TEDI	LAKI.	HE TO P CO	Ilment

STANDARD: Projected	d enrollment for any of	the current fiscal year	r or two subsequent fis	ical years has not ch	anged by more than t	wo percent since
budget adoption.						

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

#### 2A, Calculating the District's Enrollment Variances

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

	Enrollme	nt		
Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	Status
Current Year (2018-19) District Regular Charter School	28,740	28,640		
Total Enrollment	28,740	28,640	-0.3%	Met
1st Subsequent Year (2019-20) District Regular Charter School	28,740	28,640		
Total Enrollment	28,740	28,640	-0.3%	Met
2nd Subsequent Year (2020-21) District Regular Charter School	28,740	28,640		
Total Enrollment	28,740	28,640	-0.3%	Met

#### 2B. Comparison of District Enrollment to the Standard

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

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

	And the second s			
Evolunation				
Explanation: (required if NOT met)				
(required if NOT met)				
	1			

#### 2018-19 First Interim General Fund School District Criteria and Standards Review

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#### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A. Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio
Third Prior Year (2015-16)	I dining binds A4 dind C4)	(r oim o rod, item 2A)	OF ADA to Enfollment
District Regular	26,885	28,318	
Charter School			
Total ADA/Enrollment	26,685	28,318	94.9%
Second Prior Year (2016-17)			
District Regular	27,153	28,501	
Charter School			
Total ADA/Enrollment	27,153	28,501	95.3%
First Prior Year (2017-18)			
District Regular	27,132	28,733	
Charter School	0		
Total ADA/Enrollment	27,132	28,733	94.4%
		Historical Average Ratio:	94,9%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.4%

#### 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.

	Estimated P-2 ADA	Enrollment CBEDS/Projected		
Fiscal Year	(Form At, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	27,237	28,640	j	
Charter School				
Total ADA/Enrollment	27,237	28,640	95.1%	Met
st Subsequent Year (2019-20)				
District Regular	27,216	28,640		
Charter School				
Total ADA/Enrollment	27,216	28,640	95.0%	Met
nd Subsequent Year (2020-21)				
District Regular	27,216	28,640		
Charter School				
Total ADA/Enrollment	27,216	28,540	95.0%	Met

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

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

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

Explanation: (required if NOT met)		***	

### 2018-19 First Interim General Fund School District Criteria and Standards Review

39 68585 0000000 Form 01CSI

4.	CRIT	ER	ON:	LCFF	R	evenue

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

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

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

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

#### LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089) Budget Adoption First Interim

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	287,144,828,00	288,176,902.00	0.4%	Met
1st Subsequent Year (2019-20)	294,844,171.00	290,287,766.00	-1.5%	Met
2nd Subsequent Year (2020-21)	302,490,333.00	297,902,220,00	-1.5%	Met

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

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

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

Explanation: (required if NOT met)		

### 2018-19 First Interim General Fund School District Criteria and Standards Review

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#### 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.

		(Resources 0000-1999)			
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures		
Third Prior Year (2015-16)	171,185,998,65	209,921,641.01	81,5%		
Second Prior Year (2016-17)	175,236,790.63	209,811,744.65	83.5%		
First Prior Year (2017-18)	183,696,076.49	212,046,254.83	86,6%		
		Historical Average Ratio:	R3 9%		

<u> </u>	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);	80.9% to 86.9%	80,9% to 86,9%	80.9% to 86.9%

#### 58. 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.

### Projected Year Totals - Unrestricted (Resources 0000-1999)

** *
Status
Met
Met
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)	
(required If NOT met)	

#### **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
Federal Revenue (Fund	01, Objects 8100-8299) (Form MYPI, Line A2)			
Current Year (2018-19)	17,562,562,00	21,691,418.00	23.5%	Yes
1st Subsequent Year (2019-20)	17,562,562.00	16,946,649.00	-3.5%	No
2nd Subsequent Year (2020-21)	17,562,562.00	16,946,649.00	-3.5%	No
Explanation:	Budget adopt does not include unearned incom			

Current Year (2018-19)	40,712,146.00	48,205,874.00	18.4%	Yes
1st Subsequent Year (2019-20)	41,008,448.00	42,110,416.00	2.7%	No
2nd Subsequent Year (2020-21)	42,103,373.00	43,234,764.00	2.7%	No

(required if Yes)

Budget adopt does not include unearned income which is reflected in current budget and removed for the two subsequent out years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2018-19)	889,282.00	3,087,237.09	247.2%	Yes
1st Subsequent Year (2019-20)	889,282.00	1,122,214.00	26,2%	Yes
2nd Subsequent Year (2020-21)	889,282.00	1,122,214.00	26.2%	Yes

Explanation: (required if Yes)

**Explanation:** 

Other Local Income was updated to reflect actual funds received in current year and expected to be received in subsequent years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2018-19)	20,998,898.00	31,554,175.32	50.3%	Yes
1st Subsequent Year (2019-20)	19,420,186.00	24,000,000.00	23.6%	Yes
2nd Subsequent Year (2020-21)	19,216,344.00	24,000,000.00	24.9%	Yes

**Explanation:** (required if Yes) Budget adopt did not include uneamed income which is reflected in current budget. Ist interim includes expendures related to Uneamed Income, Subsequent yrs 2-3 include increase in 4000s for curriculum adoptions and could be moved into 5000s if needed at budget adoption time in yr 2 and 3.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

38,520,488,00	39,404,996.76	2.3%	l No
34,646,872.00	32,046,643.50	-7.5%	Yes
34,858,338.00	32,046,643.50	-8.1%	Yes
	34,646,872,00	34,646,872,00 32,046,643.50	34,646,872.00 32,046,643.50 -7.5%

Explanation: (required if Yes) Budget adopt did not include unearned income which is reflected in current budget. Ist interim includes expendures related to Unearned Income.

### 2018-19 First Interim General Fund School District Criteria and Standards Review

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	Interim Year Totals Percer	nt Change Status
on 6A)		
163,990,00	72,984,529,09   2:	3.4% Not Met
460,292.00	60,179,279.00	.2% Met
555,217.00	61,303,627.00	.2% Met
-	Projected on 6A) 163,990.00 460,292.00	Projected Year Totals Percer on 6A) 163,990.00 72,984,529,09 2: 460,292.00 60,179,279.00 1

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	Budget adopt does not include unearned income which is reflected in current budget and removed for the two subsequent out years.
Explanation: Other State Revenue (linked from 6A if NOT met)	Budget adopt does not include uneamed income which is reflected in current budget and removed for the two subsequent out years.
Explanation: Other Local Revenue (linked from 6A if NOT met)	Other Local Income was updated to reflect actual funds received in current year and expected to be received in subsequent years.

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

Explanation: Books and Supplies (linked from 6A if NOT met) Budget adopt did not include unearned income which is reflected in current budget, ist Interim includes expendures related to Unearned Income. Subsequent yrs 2-3 include increase in 4000s for curriculum adoptions and could be moved into 5000s if needed at budget adoption time in yr 2 and 3.

Explanation: Services and Other Exps (linked from 6A if NOT met) Budget adopt did not include unearned income which is reflected in current budget. Ist Interim includes expendures related to Unearned Income.

#### 2018-19 First Interim General Fund School District Criteria and Standards Review

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#### 7. CRITERION: Facilities Maintenance

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

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

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

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 liscal 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

	ENTRY: Enter the Required Minimum Co udget data into lines 1, if applicable, and		st. If EC 17070.75(e)(1) and (e)(2) a  First Interim Contribution  Projected Year Totals  (Fund 01, Resource 8150,  Objects 8900-8999)	apply, input 3%. Budget data that exis	t will be extracted; otherwise,
1.	OMMA/RMA Contribution	6,729,947.92	9,962,318.00	Met	]
2. statu	Budget Adoption Contribution (informati (Form 01CS, Criterion 7, Lines 2c/3e) is not met, enter an X in the box that be	-	9,962,318,00 ed contribution was not made:		
			participate in the Leroy F, Greene Sc ze [EC Section 17070.75 (b)(2)(E)[) ded)		
	Explanation: (required if NOT met and Other is marked)				

#### 2018-19 First Interim General Fund School District Criteria and Standards Review

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#### 8. CRITERION: Deficit Spending

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

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

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

ATA ENTRY: All data are extracted or calc	ulated.			
		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reser	rve Percentages (Criterion 10C, Line 9)	3.0%	3,0%	3.0%
	pending Standard Percentage Levels nird of available reserve percentage):		1.0%	1.0%
3. Calculating the District's Deficit S	pending Percentages	3		
ATA ENTRY: Current Year data are extract cond columns.	ted, If Form MYPI exists, data for the tw	o subsequent years will be extract	led; if not, enter data for the two subseque	ent years into the first and
	Projected \	fear Totals		
	Projected \ Net Change in Unrestricted Fund Balance (Form 011, Section E)	fear Totals  Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund	
Fiscal Year	Net Change in Unrestricted Fund Belance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		Status
urrent Year (2018-19)	Net Change in Unrestricted Fund Belance (Form 01I, Section E) (Form MYPI, Line C) 3,100,400.09	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 245,974,137,00	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A	Met
urrent Year (2018-19) it Subsequent Year (2019-20)	Net Change in Unrestricted Fund Belance (Form 01I, Section E) (Form MYPI, Line C) 3,100,400.09 395,245,73	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 245,974,137.00 244,961,682.33	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A	Met Met
urrent Year (2018-19) st Subsequent Year (2019-20)	Net Change in Unrestricted Fund Belance (Form 01I, Section E) (Form MYPI, Line C) 3,100,400.09	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 245,974,137,00	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A	Met
urrent Year (2018-19) st Subsequent Year (2019-20) nd Subsequent Year (2020-21)	Net Change in Unrestricted Fund Balance (Form 01l, Section E) (Form MYPI, Line C) 3,100,400.09 395,245,73 2,179,328,91	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 245,974,137.00 244,961,682.33	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A	Met Met
urrent Year (2018-19) st Subsequent Year (2019-20) nd Subsequent Year (2020-21)	Net Change in Unrestricted Fund Balance (Form 01l, Section E) (Form MYPI, Line C) 3,100,400.09 395,245,73 2,179,328,91	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 245,974,137.00 244,961,682.33	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A	Met Met
urrent Year (2018-19) it Subsequent Year (2019-20) id Subsequent Year (2020-21) C. Comparison of District Deficit Sp	Net Change in Unrestricted Fund Balance (Form 01l, Section E) (Form MYPI, Line C) 3,100,400.09 395,245,73 2,179,328.91 ending to the Standard	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 245,974,137.00 244,961,682.33	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A	Met Met
urrent Year (2018-19) it Subsequent Year (2019-20) id Subsequent Year (2020-21) C. Comparison of District Deficit Sp	Net Change in Unrestricted Fund Balance (Form 01l, Section E) (Form MYPI, Line C) 3,100,400.09 395,245,73 2,179,328.91 ending to the Standard	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 245,974,137.00 244,961,682.33	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A	Met Met
urrent Year (2018-19) st Subsequent Year (2019-20) nd Subsequent Year (2020-21) C. Comparison of District Deficit Spe	Net Change in Unrestricted Fund Belance (Form 01), Section E) (Form MYPI, Line C) 3,100,400,09 395,245,73 2,179,328.91  ending to the Standard andard is not met.	Total Unrestricted Expenditures and Other Financing Uses (Form 01l, Objects 1000-7999) (Form MYPI, Line B11) 245,974,137.00 244,961,682.33 249,935,186.58	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A	Met Met Met
urrent Year (2018-19) It Subsequent Year (2019-20) Id Subsequent Year (2020-21) C. Comparison of District Deficit Spi ATA ENTRY: Enter an explanation if the st	Net Change in Unrestricted Fund Belance (Form 01), Section E) (Form MYPI, Line C) 3,100,400,09 395,245,73 2,179,328.91  ending to the Standard andard is not met.	Total Unrestricted Expenditures and Other Financing Uses (Form 01l, Objects 1000-7999) (Form MYPI, Line B11) 245,974,137.00 244,961,682.33 249,935,186.58	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A N/A	Met Met Met
irrent Year (2018-19) It Subsequent Year (2019-20) It Subsequent Year (2019-20) It Subsequent Year (2020-21) It Comparison of District Deficit Space	Net Change in Unrestricted Fund Belance (Form 01), Section E) (Form MYPI, Line C) 3,100,400,09 395,245,73 2,179,328.91  ending to the Standard andard is not met.	Total Unrestricted Expenditures and Other Financing Uses (Form 01l, Objects 1000-7999) (Form MYPI, Line B11) 245,974,137.00 244,961,682.33 249,935,186.58	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A N/A	Met Met Met
urrent Year (2018-19) It Subsequent Year (2019-20) It Subsequent Year (2020-21) C. Comparison of District Deficit Spo	Net Change in Unrestricted Fund Belance (Form 01), Section E) (Form MYPI, Line C) 3,100,400,09 395,245,73 2,179,328.91  ending to the Standard andard is not met.	Total Unrestricted Expenditures and Other Financing Uses (Form 01l, Objects 1000-7999) (Form MYPI, Line B11) 245,974,137.00 244,961,682.33 249,935,186.58	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A N/A	Met Met Met
Current Year (2018-19)  1st Subsequent Year (2019-20)  2nd Subsequent Year (2020-21)  BC, Comparison of District Deficit Spot	Net Change in Unrestricted Fund Belance (Form 01), Section E) (Form MYPI, Line C) 3,100,400,09 395,245,73 2,179,328.91  ending to the Standard andard is not met.	Total Unrestricted Expenditures and Other Financing Uses (Form 01l, Objects 1000-7999) (Form MYPI, Line B11) 245,974,137.00 244,961,682.33 249,935,186.58	(If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A N/A	Met Met Met

### 2018-19 First Interim General Fund School District Criteria and Standards Review

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9.	CRIT	TERION:	Fund	and	Cash	Balances	
----	------	---------	------	-----	------	----------	--

A. FUND BALANCE STANDARD: Projected general fund balance will be	positive at the end of the current fiscal year and two subsequent fiscal years.
--	---

9A-1. Determining if the District	's General Fund Ending Balance is Positive		
DATA ENTRY: Current Year data are	extracted, If Form MYPI exists, data for the two subsequent years v	rill be extracted; if not, enter data	o for the two subsequent years.
	Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status	
Current Year (2018-19)	59,296,263,54	Met	
1st Subsequent Year (2019-20)	59,691,509.27	Met	
2nd Subsequent Year (2020-21)	61,870,838.18	Met	
9A-2. Comparison of the Distric	t's Ending Fund Balance to the Standard		<del></del>
DATA ENTRY: Enter an explanation is	f the standard is not met.		
1a. STANDARD MET - Projected	general fund ending balance is positive for the current fiscal year a	and han subsequent fiscal years	
in all all all all all all all all all al	Barterer range critical production in the controls troom your a	and this democrate traces forms.	
Explanation:		3.8917	
(required if NOT met)			
(inquirio in indi)			
B. CASH BALANCE STAN	DARD: Projected general fund cash balance will be pos	tive at the end of the curre	nt 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.		
	Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status	
Current Year (2018-19)	0.00	Not Met	
9B-2. Comparison of the Distric	t's Ending Cash Balance to the Standard		
DATA ENTRY: Enter an explanation i	f the standard is not met.		
	neral fund cash balance is projected to be negative at the end of the ensure that the general fund is solvent and able to satisfy its current		ions for the negative cash balance and what changes
W-00-00 01-000	Pintisturia annual properties and the substance of the su	Red to the COE and Board -4.T.	Consess Consess Count to reduce
Explanation: (required if NOT met)	District using separate spreadsheet for cashillow which will be sup	plied to the CUE and Board of T	rusices. General Fund is solvent.

#### 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	D	istrict ADA	
5% or \$67,000 (greater of)	0	to	300
4% or \$67,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400.001	and	over

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.  Subsequent Years, Form MYPI, Line F2, if available.)	27,237	27,216	27,216
District's Reserve Standard Percentage Level:	3%	3%	3%_

Current Year

#### 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 MYP)	Lines F1a, F1b1, and F1b2)
---------------------------------	--------------------------	----------------------------

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

b.	Special Education Pass-through Funds
	(Fund 10, resources 3300-3499 and 6500-6540,

Projected Year Totals	1st Subsequent Year	2nd Subsequent Year	
(2018-19)	(2019-20)	(2020-21)	
554,300.00	554,300.00	554,300,00	

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

objects 7211-7213 and 7221-7223)

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.

1.	Expenditures and Other Financing Uses
	(Form 01), objects 1000-7999) (Form MYP), Line 811)

- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- 6. Reserve Standard by Amount
  - (\$67,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
_	360,306,250.73	350,071,799.27	357,026,518.09
	360,306,250.73 3%	350,071,799.27 3%	357,026,518.09 3%
	10,809,187.52	10,502,153,98	10,710,795.54
L	0.00	0,00	0,00
	10,809,187.52	10,502,153,98	10,710,795.54

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

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#### 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	Current Year Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)	(2018-19)	(2019-20)	(2020-21)
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	00,0	0.00	0.00
(Fund 01, Object 9789) (Form MYPI, Line E1b)	10.809.200.00	10.502.154.00	10,710,796.00
General Fund - Unassigned/Unappropriated Amount	10,003,200.00	10,002,104.00	10,710,730.00
(Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources			
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
<ol> <li>Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)</li> </ol>	0.00	0.00	0.00
Special Reserve Fund - Reserve for Economic Uncertainties			
(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
Special Reserve Fund - Unassigned/Unappropriated Amount     (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
District's Available Reserve Amount (Lines C1 thru C7)	10,809,200,00	10,502,154.00	10,710,796,00
District's Available Reserve Percentage (Information only)			
(Line 8 divided by Section 10B, Line 3)	3,00%	3.00%	3.00%
District's Reserve Standard			
(Section 10B, Line 7):	10,809,187.52	10,502,153.98	10,710,795.54
Status:	Met	Met	Met

#### 10D, Comparison of District Reserve Amount to the Standard

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

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

Explanation:	
(required if NOT met)	

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SUPI	PLEMENTAL INFORMATION				
DATA I	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.				
S1.	. Contingent Liabilities				
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?  No				
1b.	If Yes, identify the liabilities and how they may impact the budget:				
S2.	Use of One-time Revenues for Ongoing Expenditures				
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?  No				
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:				
S3.	Temporary Interfund Borrowings				
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)  No				
1b.	If Yes, identify the interfund borrowings:				
54.	i. Contingent Revenues				
18.	a. 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				
	(e.g., parcartaxes, rarest reserved):				
1b.	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:				

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#### \$5. Contributions

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

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

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

	District's Contribution	ons and Transfers Standard:	or-	-5.0% to +5.0% \$20,000 to +\$20,000	
S5A. Identification of the District's Pro	jected Contributions, Transfers, as	nd Capital Projects that m	ay Impact	the General Fund	
DATA ENTRY: Budget Adoption data that exists interim Contributions for the 1st and 2nd Current Year, and 1st and 2nd Subsequent Yearl other data will be calculated.  Description / Fiscal Year	Subsequent Years, For Transfers In and	Transfers Out, if Form MYP ex	ists, the data	will be extracted into the Fir	st Interim column for the
Description/Fiscal Year	(Form o ICS, Rem SSA)	Projected real roles	CHARGO	Amount or Change	Janus
1a. Contributions, Unrestricted Gener					
(Fund 01, Resources 0000-1999, O		140 440 007 001	2.20/	4 024 745 00	Met
Current Year (2018-19) 1st Subsequent Year (2019-20)	(45,425,212,00) (45,867,140,00)	(46,449,927.00) (51,309,173.99)	11.9%	1,024,715.00 5,442,033.99	Not Met
2nd Subsequent Year (2020-21)	(46.627,631.00)	(52,229,328,79)		5.401,497.79	Not Met
(2020 2.1)		144144	1111111	and the same of th	
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%	00,0	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	1,143,577.00	3,143,577.00	174.9%	2,000,000.00	Not Met
1st Subsequent Year (2019-20)	1,143,577.00	1,143,577.00	0.0%	0,00	Met
2nd Subsequent Year (2020-21)	1,143,577.00	1,143,577.00	0.0%	0.00	Met
	ccurred since budget adoption that may in	npact the	Γ	out to	)
general fund operational budget?  * Include transfers used to cover operating de	oficits in either the general fund or any oth	er fund.	L	Na	I
S5B. Status of the District's Projected	Contributions Transfers and Can	ital Projects			
DATA ENTRY: Enter an explanation if Not M		rial Flojada			
of the current year or subsequent tw	ons from the unrestricted general fund to on inscal years, identify restricted programs arnes, for reducing or eliminating the con	s and contribution amount for e			
Explanation: Majori (required if NOT met)	ty of increases in expenditures are persor	nnel related costs and will be e	valutated ag	ain at 2nd Interim.	
1b. MET - Projected fransfers in have no	ot changed since budget adoption by more	e than the standard for the curr	ent year and	two subsequent fiscal years.	
Explanation: (required if NOT met)					

#### 2018-19 First Interim General Fund School District Criteria and Standards Review

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1c.	NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature, if ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.				
	Explanation: (required if NOT met)	One time transfer was done to Fund 40			
1d.	NO - There have been no ca	spital project cost overruns occurring since budget adoption that may impact the general fund operational budget.			
	Project Information: (required if YES)				

## S6. Long-term Commitments

identify all existing and new multiyear commitments' 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.

S6A. Identification of the Dist	.01 5	ar debt agreements, and new program			
DATA ENTRY: If Budget Adoption of Extracted data may be overwritten of all other data, as applicable.	data exist (Fon to update long	m 01CS, Item S6A), long-term commit term commitment data in Item 2, as a	ment data will be extracted and it opplicable, If no Budget Adoption d	will only be necessary to click the approata exist, click the appropriate buttons (	opriate button for Item 1b. for Items 1a and 1b, and enter
a. Does your district have (If No, skip items 1b and			Yes		
b. If Yes to Item 1a, have since budget adoption?		(multiyear) commitments been incurre	d No		
If Yes to Item 1a, list (or up benefits other than pension	odate) all new ans (OPEB); OF	and existing multiyear commitments ar EB is disclosed in Item S7A.	nd required annual debt service an		itments for postemployment  Principal Balance
Type of Commitment	Remaining	W - 40 - 0.40		iervice (Expenditures)	as of July 1, 2018
Capital Leases	9	01/8011	01/7439, 56/7439	istance (Exponential Co)	6,400,037
Certificates of Participation	18	01/8011	56/7439		9,594,996
General Obligation Bonds	30	51/8571, 8611-8614	51/7433-7434		214,687,661
Supp Early Retirement Program		B1/4511, 5511-5514	011110011101		277,001,000
State School Building Loans		+			
Compensated Absences					1,136,811
Compensation Parallel					
Other Long-term Commitments (do			Inches .		5.000.000
	(1)	01/8011	01/7439		
	(1)	01/8699	01/7439		0
					11 11 11 11
	1			-	
TOTAL:					236,819,505
10174				-	
		Prior Year (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
		Annual Payment	Annual Payment	Annual Payment	Annual Payment
Type of Commitment (con	tinued)	(P&I)	(P & I)	(P&I)	(P & I)
Capital Leases		1,036,341	1,044,459	1,048,841	797,017
Certificates of Participation		1,290,684	1,278,490	1,259,993	1,234,792
General Obligation Bonds		31,766,372	23,976,475	23,396,516	22,489,799
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences		2.150,222	272,694	272.694	272,694

56,877 10,500

36,310,996

5,056,877

31,628,995

25,978,044

California Dept of Education	
SACS Financial Reporting Software	- 2018.2.0
File: csi (Rev04/19/2018)	

Other Long-term Commitments (continued):

Total Annual Payments:

Has total annual payment increased over prior year (2017-18)?

24,794,302

## 2018-19 First Interim General Fund School District Criteria and Standards Review

S6B.	Comparison of the Distric	t's Annual Payments to Prior Year Annual Payment
DATA	ENTRY: Enter an explanation	If Yes.
1a.	No - Annual payments for lo	ng-term commitments have not increased in one or more of the current and two subsequent fiscal years.
	Explanation: (Required if Yes to increase in total annual payments)	
S6C.	dentification of Decrease	s to Funding Sources Used to Pay Long-term Commitments
DATA	ENTRY: Click the appropriate	Yes or No button in term 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 no	ot 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)	

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## S7. Unfunded Liabilities

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

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?  C. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?  No  DPEB Liabilities  Budget Adoption  Form 01CS, Item 57A)  68,751,142,00  68,751,142,00  68,751,142,00  68,751,142,00  68,751,142,00  68,751,142,00  68,751,142,00  68,751,142,00  68,751,142,00  68,751,142,00  68,751,142,00  68,751,142,00  68,751,142,00  68,751,142,00  68,751,142,00  68,751,142,00  68,751,142,00  68,751,142,00  68,751,142,00  Form 01CS, Item 57A  It based on an actuarial valuation, indicate the date of the OPEB valuation.  If based on an actuarial valuation, indicate the date of the OPEB valuation.  DPEB contributions  a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  Current Year (2018-19)  11st Subsequent Year (2019-20)  27,309,151,00  7,309,151,00  7,318,752,00  15 Subsequent Year (2019-20)  28 G,809,164,00  6,755,738,00  15 Subsequent Year (2019-20)  29 G,809,164,00  6,757,895,00  15 Subsequent Year (2019-20)  20 G,809,164,00  20 G,757,895,00  20 Subsequent Year (2019-20)  20 Subsequent Year (2019-20)  21 Subsequent Year (2019-20)  22 Subsequent Year (2019-20)  23 Subsequent Year (2019-20)  24 Subsequent Year (2019-20)  25 Subsequent Year (2019-20)  26 Subsequent Year (2019-20)  27 Subsequent Year (2019-20)  28 Subsequent Year (2019-20)  29 Subsequent Year (2019-20)  30 Subsequent Year (2019-20)  43 Subsequent Year (2019-20)  44 Subsequent Year (2019-20)  45 Subsequent Year (2019-20)  46 Subsequent Year (2019-20)  47 Subsequent Year (2019-20)  48 Subsequent Year (2019-20)  49 Subsequent Year (2019-20)  40 Number of retirees receiving OPEB benefits  Current Year (2018-19)  48 Subsequent Year (2019-20)  49 Subsequent Year (2019-20)  40 Subsequent Year (2019-20)  41 Subsequent Year (2019-20)  42 Subsequent Year (2019-20)  43 Subsequent Year (2019-20)  44 Subsequent Year (2019-20)  45 Subsequent Year (2019-20)  46 Subsequent Year (2019-20)  47	Does your district provide postemployment benefits     other than pensions (OPEB)? (If No, skip items 1b-4)	Yes	
C. If Yes to Rem 1a, have there been changes since budget adoption in OPEB contributions?    Budget Adoption   Form 01CS, Item 57A  First Interim			
No   Budget Adoption   First Interim		No	
OPEB plan(s) fiduciary net position (if applicable)  OPEB plan(s) fiduciary net position (if applicable)  OPEB plan(s) fiduciary net position (if applicable)  ODEB contributions  ODEB contributions  ODEB actuarial valuation or Atlemative Measurement Method  ODEB actuarially determined contribution (ADC) if available, per actuarial valuation or Atlemative Measurement Method  OUT of the plan (s) first interim  (Form 01CS, Item S7A)  First Interim  (Form 01CS, Item	baga adaptin of 25 continued of	No	
a. Total OPEB (sability b. OPEB plan(s) liftuciary net position (if applicable) c. Total/Net OPEB lability (Line 2a minus Line 2b) d. (a) total OPEB lability (Line 2a minus Line 2b) d. (b) total OPEB liability based on the district's estimate or an actuarial valuation? d. (c) If based on an actuarial valuation, indicate the date of the OPEB valuation.  OPEB contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method (Form 01CS, Item S7A) 1st Subsequent Year (2018-19) 1st Subsequent Year (2018-20) 2nd Subsequent (vear (2020-21)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2019-20) 3nd Subsequent Year (2019-20) 458 458 2nd Subsequent Year (2019-20) 479 479	OPER Liabilities		First Interim
b. OPEB plant(s) lifturbary net position (if applicable) c. Total/Net OPEB liability (Line 2a minus Line 2b) d. Is total OPEB liability (Line 2a minus Line 2b) 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.  OPEB contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method (Form 01CS, Item 57A) 1st Subsequent Vear (2019-20) 2nd Subsequent Vear (2020-21)  DOPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) Current Year (2018-19) 1st Subsequent Vear (2019-20) 2nd Subsequent Year (2020-21)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2018-19) 1st Subsequent Year (2020-21)  d. Number of retirees receiving OPEB benefits Current Year (2018-19) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2020-21)  d. Number of retirees receiving OPEB benefits Current Year (2018-20) 2nd Subsequent Year (2020-20) 458 458 458 2nd Subsequent Year (2020-21)	FOR THE STATE OF T		
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.  OPEB contributions  a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  Current Year (2018-19)  1st Subsequent Year (2019-20)  2nd Subsequent Year (2020-21)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  (Funds 01-70, objects 3701-3752)  Current Year (2019-20)  2nd Subsequent Year (2019-20)  3nd Subsequent Year (2019-20)			
or an actuarial valuation? e. If based on an actuarial valuation, indicate the date of the OPEB valuation.  OPEB contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  (Funds 01-70, objects 3701-3752) Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2019-20) 3nd Subsequent Year (2019-20) 3	c. Total/Net OPEB liability (Line 2a minus Line 2b)	66,751,142.00	66,751,143.00
or an actuarial valuation? e. If based on an actuarial valuation, indicate the date of the OPEB valuation.  OPEB contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  (Funds 01-70, objects 3701-3752) Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2019-20) 2nd Subsequent Year (2019-20) 3nd Subsequent Year (2019-20) 2nd Subsequent Year (2019-20) 2nd Subsequent Year (2019-20) 2nd Subsequent Year (2019-20) 2nd Subsequent Year (2019-20) 3nd Subsequent Year (2019-20) 3	d. Is total OPEB liability based on the district's estimate		
OPEB Contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Atternative Measurement Method  Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2019-20) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2019-20) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2019-20) 3nd Subsequent Year (2019-20) 436 436 436 2nd Subsequent Year (2019-20) 458 458 2nd Subsequent Year (2020-21)		Actuarial	Actuarial
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)  5. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  (Funds 01-70, objects 3701-3752)  Current Year (2018-19)  1st Subsequent Year (2019-20)  2nd Subsequent Year (2020-21)  6,609,164.00  6,755,738.00  1st Subsequent Year (2020-21)  6,609,164.00  6,757,695.00  C. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  Current Year (2018-19)  1st Subsequent Year (2019-20)  2nd Subsequent Year (2019-20)  3nd Subsequent Year (2020-21)  436  436  436  436  2nd Subsequent Year (2019-20)  458  479  479  479	e. If based on an actuarial valuation, indicate the date of the OPEB valuation.		Jun 30, 2017
1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)  d. Number of retirees receiving OPEB benefits Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)  1,643,541.00 2,053,031.00  2,053,031.00  436 436 436 436 458 2nd Subsequent Year (2020-21) 479 479	1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insur (Funds 01-70, objects 3701-3752) Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	7,309,151.00 7,309,151.00 rance fund) 6,609,164.00 6,609,164.00 6,609,164.00	7,318,752.00 7,318,752.00 6,755,738.00 6,757,695.00 6,757,695.00
2nd Subsequent Year (2020-21)     2,053,031.00     2,053,031.00       d. Number of retirees receiving OPEB benefits     436     436       Current Year (2018-19)     438     458       1st Subsequent Year (2019-20)     458     458       2nd Subsequent Year (2020-21)     479     479			
Current Year (2018-19)       436       436         1st Subsequent Year (2019-20)       458       458         2nd Subsequent Year (2020-21)       479       479			
	Current Year (2018-19) 1st Subsequent Year (2019-20)	458	458
Comments;	Comments:		

### 2018-19 First InterIm General Fund School District Criteria and Standards Review

57B,	dentification of the District's Unfunded Liability for Self-insuran	nce Programs
	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budg sterim data in items 2-4.	get Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
1.	<ul> <li>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)</li> </ul>	Yes
	b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	
	If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	No No
2.	Self-Insurance Liabilities a. Accrued Hability for self-insurance programs b. Unfunded Hability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim 12,773,280.00 12,378,234.00 0.00 0.00
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)	Budget Adoption (Form 01CS, Item S7B) First Interim  3,346,305.00 3,46,305.00  3,401,853.00 3,401,853.00  3,458,324.00 3,458,324.00
	<ul> <li>b. Amount contributed (funded) for self-insurance programs Current Year (2018-19)</li> <li>1st Subsequent Year (2019-20)</li> <li>2nd Subsequent Year (2020-21)</li> </ul>	4,554,142.00
4.	Comments:	

## S8. Status of Labor Agreements

Analyze the status of all employee labor agreements, identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, inclicate 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.

SBA. (	Cost Analysis of District's Labor Agn	sements - Certificated (Non-ma	nagement) Empi	oyees		
DATA	ENTRY: Click the appropriate Yes or No bu	atton for *Status of Certificated Labor	Agreements as of th	e Previous Reportir	ng Period." There are no extraction	ons in this section.
	of Certificated Labor Agreements as of			No	]	
	If Yes, com	plete number of FTEs, then skip to se	ection SBB.		-	
	If No, contin	nue with section \$8A.				
		war war				
ertitie	ated (Non-management) Salary and Ber		Current Year		4.10.1	5-4 C-4
		Prior Year (2nd Interim) (2017-18)	(2018-19)		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	r of certificated (non-management) full- quivalent (FTE) positions	1,635.4		1,642.9	1,642.9	1,642.9
1a.	Have any salary and benefit negotiations			Yes		
	If Yes, and	the corresponding public disclosure of the corresponding public disclosure of elete questions 6 and 7,				
1b.	Are any salary and benefit negotiations si	till unsettled?			1	
	If Yes, com	plete questions 6 and 7.		No	]	
Vegoti 2a.	tions Settled Since Budget Adoption Per Government Code Section 3547.5(a)	, date of public disclosure board mee	iting:	Oct 16, 2018	]	
2b.	Per Government Code Section 3547.5(b)	, was the collective bargaining agree	ment		1	
	certified by the district superintendent and			Yes		
	If Yes, date	of Superintendent and CBO certifica	tion:			
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargain			Yes		
	If Yes, date	of budget revision board adoption:		Oct 16, 2018		
4.	Period covered by the agreement:	Begin Date: Jul 0	t, 2018	End Date:	Jun 30, 2019	
5.	Salary settlement:		Current Yea (2018-19)		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	is the cost of salary settlement included it	n the interim and multiyear				
	projections (MYPs)?		Yes		Yes	Yes
		One Year Agreement				
	Total cost of	of salary settlement	-			
	% change i	in salary schedule from prior year				
	A Gristing C.	or				
		Multiyear Agreement				
	Total cost of	of salary settlement				
		in salary schedule from prior year text, such as "Reopener")				
	Identify the	source of funding that will be used to	support multiyear	alary commitments		

## 2018-19 First Interim General Fund School District Criteria and Standards Review

Negot	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7.	Amount included for any tentative salary schedule increases	(2010-19)	(2019-20)	(2020-21)
	remain measure for any ternaces assery acresses included and desca		1	
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2018-19)	(2019-20)	(2020-21)
1,	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			30
4.	Percent projected change in H&W cost over prior year			
	A COUNTY SEAS ACTION AND COUNTY AND A SEASON OF COUNTY AND			
	cated (Non-management) Prior Year Settlements Negotiated Budget Adoption			
Are ar	y new costs negotiated since budget adoption for prior year			
settler	nents 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:			
		****		77030000
				-
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2018-19)	(2019-20)	(2020-21)
1.	Are step & column adjustments included in the Interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year		100	
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Attrition (layoffs and retirements)	(2018-19)	(2019-20)	(2020-21)
	,	1201010)	(2010-20)	(2020-21)
4	Are anything from attaiting leady-day in the Interior and \$50/Dath	V		
1,	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired			
	employees included in the interim and MYPs?			Į.
		No	No	No
	cated (Non-management) - Other			
	cated (Non-management) - Other her significant contract changes that have occurred since budget adoption a	nd the cost impact of each change	(i.e., class size, hours of employment, i	eave of absence, bonuses, etc.):
		nd the cost impact of each change	(i.e., class size, hours of employment, i	eave of absence, bonuses, etc.);
		and the cost impact of each change	(i.e., class size, hours of employment, i	eave of absence, bonuses, etc.);
		nd the cost impact of each change	(i.e., class size, hours of employment, i	eave of absence, bonuses, etc.);
		nd the cost impact of each change (	(i.e., class size, hours of employment, i	eave of absence, bonuses, etc.);
		nd the cost impact of each change	(i.e., class size, hours of employment, i	eave of absence, bonuses, etc.);
		nd the cost impact of each change	(i.e., class size, hours of employment, i	eave of absence, bonuses, etc.):
		nd the cost impact of each change	(i.e., class size, hours of employment, i	eave of absence, bonuses, etc.);
		nd the cost impact of each change	(i.e., class size, hours of employment, i	eave of absence, bonuses, etc.);

S8B. C	ost Analysis of District's Labor Ag	reements - Classified (Non-ma	nagement) Employees			
DATA	ENTRY: Click the appropriate Yes or No bu	utton for "Status of Classified Labor	Agreements as of the Previous	Reporting Pe	rlod," There are no extraction	ns in this section,
			section \$8C. No_			
Classi	fied (Non-management) Salary and Bene	TO THE PARTY OF TH				
		Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	15	t Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Numbe FTE po	r of classified (non-management) sitions	1,117.0	1,126.4		1,126.4	1,126.4
1a.	If Yes, and	been settled since budget adoption the corresponding public disclosure the corresponding public disclosure plete questions 6 and 7.	e documents have been filed with			
1b.	Are any salary and benefit negotiations s lf Yes, com	still unsettled? oplete questions 6 and 7.	Yes			
Negoti 2a.	alions Settled Since Budget Adoption Per Government Code Section 3547.5(a)	), date of public disclosure board m	eeting:			
2b.	certified by the district superintendent an					
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargal if Yes, date		n/a			
4.	Period covered by the agreement:	Begin Date:	-	End Date:	422	
5.	Salary settlement:		Сштепt Year (2018-19)	15	t Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear				
	Total cost	One Year Agreement of salary settlement				
	% change	in salary schedule from prior year or		]		
	Total cost	Multiyear Agreement of salary settlement		ļ		
	% change (may enter	in salary schedule from prior year r text, such as "Reopener")				
	Identify the	e source of funding that will be used	i to support multiyear salary com	mitments:		
Negoti	ations Not Settled			-		
6.	Cost of a one percent increase in salary	and statutory benefits	617,759			
-			Current Year (2018-19)	1:	st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7.	Amount included for any tentative salary	scriedule increases				

Classified (Non-management) Health and Welfare (H&W) Benefits	(2018-19)	15t Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	10,575,317	10,575,317	10,575,317
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption			
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No No		
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:		(WASSE)	, , , , , , , , , , , , , , , , , , , ,
Classified (Non-management) Step and Column Adjustments	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments		801,575	844,940
Percent change in step & column over prior year		1.7%	1.7%
Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No
Classified (Non-management) - Other List other significant contract changes that have occurred since budget adoption and	the cost impact of each (i.e., hours of	employment, leave of absence, bonus	ses, etc.):

S8C. (	Cost Analysis of District's Labor Agra	ements - Management/Supervis	or/Confidential Employees		Y-2-w-
DATA in this	ENTRY: Click the appropriate Yes or No but section.	ton for "Status of Management/Super	visor/Confidential Labor Agreemer	als as of the Previous Reporting Period	1." There are no extractions
	of Management/Supervisor/Confidential all managerial/confidential labor negotiations if Yes or n/a, complete number of FTEs, th if No, continue with section S8C.	settled as of budget adoption?	us Reporting Period No		
Manag	gement/Supervisor/Confidential Salary and	d Benefit Negotiations			
	î	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Y∉ar (2020-21)
	er of management, supervisor, and ential FTE positions	136,5	139.0	139.0	139.0
1a.		lete question 2.	No		
	If No, compl	ete questions 3 and 4.	-		
1b.	Are any salary and benefit negotiations still 1f Yes, comp	Il unsettled? Nete questions 3 and 4.	Yes		
Negoti	intions Settled Since Budget Adoption				
2.	Salary settlement:	_	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	is the cost of salary settlement included in projections (MYPs)?				
	Total cost of	salary settlement			***
		alary schedule from prior year ext, such as "Reopener")			***
Negoti	lations Not Settled				
3.	Cost of a one percent increase in salary a	nd statutory benefits	221,098		
		_	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4.	Amount included for any tentative salary s	chedule increases			
COLUMN TOWN	gement/Supervisor/Confidential n and Welfare (H&W) Benefits		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
rieujes	e victio surreign proces		(2010-15)	(2013-20)	(13-0303)
1.	Are costs of H&W benefit changes include	ed in the Interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits		285,564	285,564	285,564
3, 4.	Percent of H&W cost paid by employer Percent projected change in H&W cost ov	er prior year	0.0%	0.0%	100.0% 0.0%
	gement/Supervisor/Confidential and Column Adjustments		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are step & column adjustments included in	n the interim and MYPs?	Yes	Yes	Yes
2,	Cost of step & column adjustments		286,737	286,737	288,737
3.	Percent change in step and column over p	orior year	0.0%	0.0%	0.0%
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)		Current Year (2018-19)	1st Subsequent Year	2nd Subsequent Year
1.	Are costs of other benefits included in the	interim and MYPs?	No	(2019-20) No	(2020-21) No
2.	Total cost of other benefits	strate oversion soft from Astronomy (1)	0	0	0
3.	Percent change in cost of other benefits of	ver prior year	0.0%	0.0%	0,0%

### 2018-19 First Interim General Fund School District Criteria and Standards Review

39 68585 0000000 Form 01CSI

## S9. Status of Other Funds

	Analyze the status of other funds that may have negative fund balances at the end of interim report and multiyear projection for that fund. Explain plans for how and when t	the current fiscal year. If any other fund has a projected negative fund balance, prepare an the negative fund balance will be addressed.
59A.	Identification of Other Funds with Negative Ending Fund Balances	
DATA	ENTRY: Click the appropriate button in Item 1, if Yes, enter data in Item 2 and provide	the reports referenced in Item 1.
1.	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	No
	If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures each fund.	s, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for
2.	If Yes, identify each fund, by name and number, that is projected to have a negative explain the plan for how and when the problem(s) will be corrected.	anding fund balance for the current fiscal year. Provide reasons for the negative balance(s) and

## 2018-19 First Interim General Fund School District Criteria and Standards Review

39 68585 0000000 Form 01CSI

ADD	ITIONAL FISCAL INDICATORS	
	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any ert the reviewing agency to the need for additional review.	y single indicator does not necessarily suggest a cause for concern, but
DATA	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed	based on data from Criterion 9,
A1.	Do cash flow projections show that the district will end the current fiscal year with a	
	negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
	are used to determine 165 of 140y	
A2.	is the system of personnel position control independent from the payroll system?	No
		140
		·
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
4.5	North district and add to a household a second to a se	
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	No
	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	
Mu	retired employees?	No
A7.	Is the district's financial system independent of the county office system?	
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education	
	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business	
	official positions within the last 12 months?	No
When	providing comments for additional fiscal indicators, please include the item number applicable to each comm	ent,
	Comments:	
	(optional)	

End of School District First Interim Criteria and Standards Review

# Technical Review Checks Projected Totals



SACS2018ALL Financial Reporting Software - 2018.2.0 12/3/2018 6:58:53 PM

39-68585-0000000

## First Interim 2018-19 Projected Totals Technical Review Checks

Lodi Unified

San Joaquin County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

 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-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. PASSET

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 - (0) - 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.

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

PASSED

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

PASSED

INTRAFD-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).

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

PASSED

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

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

PASSED

## SUPPLEMENTAL CHECKS

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

PASSED

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

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved. PASSED

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

PASSED

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

PASSED

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

PASSED

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

EXCEPTION

Explanation: Separate Cashflow worksheet is being provided.

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

PASSED

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

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.

Form CASH

Explanation: Separate Cashflow worksheet is being provided.

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

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

Checks Completed.

# Technical Review Checks Original Budget



SACS2018ALL Financial Reporting Software - 2018.2.0 12/3/2018 6:59:14 PM

39-68585-0000000

## First Interim 2018-19 Original Budget Technical Review Checks

Lodi Unified

San Joaquin County

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

- F Fatal (Data must be corrected; an explanation is not allowed)
- W/WC Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- 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 - (0) - 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.

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

PASSED

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

PASSED

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

PASSED

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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

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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

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

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PASSED

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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.

## **Official Export**



Export Log Period: First Interim Type of Export: Official

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LEA: 39-68585-0000000 Lodi Unified

Official Check for LEA: 39-68585-0000000 is good

Export of USER General Ledger started at 12/3/2018 6:41:30 PM

OFFICIAL Header for LEA: 39-68585-0000000 Lodi Unified

**VERSION 2018.2.0** 

Fiscal Year: 2018-19
Type of Data: Actuals to Date

Number of records exported in group 1: 2742

Fiscal Year: 2018-19

Type of Data: Board Approved Operating Budget Number of records exported in group 2: 2672

Fiscal Year: 2018-19

Type of Data: Original Budget

Number of records exported in group 3: 2489

Fiscal Year: 2018-19

Type of Data: Projected Totals

Number of records exported in group 4: 2675

Export USER General Ledger completed at 12/3/2018 6:41:31 PM

Export of Supplementals (USER ELEMENTs) started at 12/3/2018 6:41:31 PM

Fiscal Year: 2018-19 Type of Data: Actuals to Date

Number of records exported in group 5: 99

Fiscal Year: 2018-19

Type of Data: Board Approved Operating Budget Number of records exported in group 6: 177

Fiscal Year: 2018-19 Type of Data: Original Budget

Number of records exported in group 7: 199

Fiscal Year: 2018-19 Type of Data: Projected Totals

Number of records exported in group 8: 3810

Export of Supplemental (USER ELEMENTs) completed at 12/3/2018 6:41:32 PM

Export of Explanations started at 12/3/2018 6:41:32 PM

Fiscal Year: 2018-19
Type of Data: Projected Totals

Number of records exported in group 9: 2

Export of Explanations completed at 12/3/2018 6:41:32 PM

Export of TRC Log started at 12/3/2018 6:41:32 PM

Fiscal Year: 2018-19 Type of Data: Actuals to Date

Number of records exported in group 10: 32

Fiscal Year: 2018-19

Type of Data: Board Approved Operating Budget Number of records exported in group 11: 46

Fiscal Year: 2018-19 Type of Data: Original Budget

Number of records exported in group 12: 43

Fiscal Year: 2018-19 Type of Data: Projected Totals

Number of records exported in group 13: 54

Export of TRC Log completed at 12/3/2018 6:41:32 PM

OFFICIAL END for LEA: 39-68585-0000000 Lodi Unified

Exported to file: C:\SACS2018ALL\Official\3968585000000011.DAT