

# 2018-19 Second Interim Financial Report

## State Reports

**LODI UNIFIED SCHOOL DISTRICT**

Budget Department

**2018-19 SECOND INTERIM FINANCIAL REPORT  
STATE REPORTS**

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# District Certification

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

Signed:   
District Superintendent or Designee

Date: 3/7/19

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

To the County Superintendent of Schools:

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

Meeting Date: March 05, 2019

Signed:   
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

       QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

       NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Leonard Kahn

Telephone: 209-331-7121

Title: Chief Business Officer

E-mail: lkahn@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.

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



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

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

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

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

# General Fund – Combined

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	281,894,306.00	282,610,231.00	133,164,879.43	281,720,357.00	(889,874.00)	-0.3%
2) Federal Revenue		8100-8299	17,562,562.00	23,519,648.00	6,740,886.51	23,519,648.00	0.00	0.0%
3) Other State Revenue		8300-8599	40,712,146.00	48,403,832.00	16,530,062.40	48,440,777.00	36,945.00	0.1%
4) Other Local Revenue		8600-8799	889,282.00	3,252,692.00	3,071,377.08	3,687,155.00	434,463.00	13.4%
5) TOTAL, REVENUES			341,058,296.00	357,786,403.00	159,507,205.42	357,367,937.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	140,833,762.00	146,242,377.00	75,579,029.79	144,242,377.00	2,000,000.00	1.4%
2) Classified Salaries		2000-2999	47,932,463.00	50,323,573.00	26,279,876.99	50,149,905.00	173,668.00	0.3%
3) Employee Benefits		3000-3999	86,297,974.00	88,657,572.00	36,863,856.53	87,247,572.00	1,410,000.00	1.6%
4) Books and Supplies		4000-4999	20,998,898.00	31,391,696.00	5,424,471.58	29,391,696.00	2,000,000.00	6.4%
5) Services and Other Operating Expenditures		5000-5999	38,520,488.00	41,017,230.00	21,361,441.32	41,017,230.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,238,479.00	4,707,398.00	2,197,689.53	4,707,398.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	810,602.00	810,602.00	374,366.31	810,602.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,278,847.00)	(1,378,065.00)	(783,946.59)	(1,378,065.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			335,353,819.00	361,772,383.00	167,296,785.46	356,188,715.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,704,477.00	(3,985,980.00)	(7,789,580.04)	1,179,222.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,143,577.00	3,143,577.00	143,065.00	3,143,577.00	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			(1,143,577.00)	(3,143,577.00)	(143,065.00)	(3,143,577.00)		

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General Fund  
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<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,560,900.00	(7,129,557.00)	(7,932,645.04)	(1,964,355.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	52,973,140.00	64,007,755.18		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	56,878,198.18		62,043,400.18		
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	1,660,630.00	751,106.69		751,106.69		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	44,458,410.00	44,691,767.08		49,856,672.08		
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 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		9,700,087.08				
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Retain & Recruit Reserve	0000	9780				3,000,000.00		
Security & Safety Reserve	0000	9780				10,364,992.08		
Portable Classroom Moves	0000	9780				4,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,820,000.00	10,840,326.00		10,840,623.00		
Unassigned/Unappropriated Amount		9790	0.00	(1.59)		(1.59)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	200,216,363.00	192,827,477.00	89,085,702.00	195,211,621.00	2,384,144.00	1.2%
Education Protection Account State Aid - Current Year		8012	34,924,502.00	40,756,434.00	20,383,095.00	37,478,715.00	(3,277,719.00)	-8.0%
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	186,606.72	380,000.00	380,000.00	New
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	26,001,982.00	27,296,496.00	22,879,136.59	43,171,495.00	15,874,999.00	58.2%
Unsecured Roll Taxes		8042	1,560,119.00	1,637,790.00	2,208,650.19	2,237,790.00	600,000.00	36.6%
Prior Years' Taxes		8043	0.00	0.00	1,982.67	0.00	0.00	0.0%
Supplemental Taxes		8044	1,040,079.00	1,091,860.00	566,710.65	591,860.00	(500,000.00)	-45.8%
Education Revenue Augmentation Fund (ERAF)		8045	23,401,783.00	24,566,846.00	0.00	7,631,846.00	(16,935,000.00)	-68.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	403,405.61	580,000.00	580,000.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			287,144,828.00	288,176,903.00	135,715,289.43	287,283,327.00	(893,576.00)	-0.3%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,250,522.00)	(5,566,672.00)	(2,550,410.00)	(5,562,970.00)	3,702.00	-0.1%
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			281,894,306.00	282,610,231.00	133,164,879.43	281,720,357.00	(889,874.00)	-0.3%
<b>FEDERAL REVENUE</b>								
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	0.56	6,053,779.00	0.00	0.0%
Special Education Discretionary Grants		8182	591,050.00	692,479.00	19,307.69	692,479.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	7,836,710.00	10,064,086.00	3,784,073.25	10,064,086.00	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	622,397.48	1,480,044.00	0.00	0.0%

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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	8290	715,569.00	1,603,012.00	502,422.98	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%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	142,016.00	284,032.00	142,016.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290	227,804.00	246,781.00	29,709.92	246,781.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	1,248,434.00	3,237,451.00	1,498,942.63	3,237,451.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,562,562.00	23,519,648.00	6,740,886.51	23,519,648.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>								
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	14,637,517.00	14,637,517.00	6,686,160.04	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	208,068.00	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	6,076,194.00	1,083,156.00	6,076,194.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,534,432.00	5,819,712.00	1,612,785.10	5,819,712.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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	15,796,910.00	2,517,939.99	15,833,855.00	36,945.00	0.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>40,712,146.00</b>	<b>48,403,832.00</b>	<b>16,530,062.40</b>	<b>48,440,777.00</b>	<b>36,945.00</b>	<b>0.1%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	55,537.00	88,538.50	100,000.00	44,463.00	80.1%
Interest		8660	454,371.00	454,371.00	288,633.76	454,371.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	917,705.00	917,705.00	917,705.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	26,519.00	32,156.97	26,519.00	0.00	0.0%
Interagency Services		8677	0.00	6,815.00	7,594.27	6,815.00	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	16,956.00	39,971.30	24,956.00	8,000.00	47.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	433,911.00	1,773,789.00	1,696,777.28	2,155,789.00	382,000.00	21.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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 Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>889,282.00</b>	<b>3,252,692.00</b>	<b>3,071,377.08</b>	<b>3,687,155.00</b>	<b>434,463.00</b>	<b>13.4%</b>
<b>TOTAL, REVENUES</b>			<b>341,058,296.00</b>	<b>357,786,403.00</b>	<b>159,507,205.42</b>	<b>357,367,937.00</b>	<b>(418,466.00)</b>	<b>-0.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	113,881,630.00	118,628,538.00	60,064,674.63	116,628,538.00	2,000,000.00	1.7%
Certificated Pupil Support Salaries		1200	11,723,783.00	12,046,722.00	6,990,902.63	12,046,722.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,852,061.00	11,885,731.00	6,835,541.89	11,885,731.00	0.00	0.0%
Other Certificated Salaries		1900	3,376,288.00	3,681,386.00	1,687,910.64	3,681,386.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			140,833,762.00	146,242,377.00	75,579,029.79	144,242,377.00	2,000,000.00	1.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	15,899,739.00	16,817,729.00	8,107,664.18	16,817,729.00	0.00	0.0%
Classified Support Salaries		2200	14,308,720.00	14,818,143.00	7,846,681.53	14,768,143.00	50,000.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	3,196,269.00	3,234,132.00	1,851,370.07	3,234,132.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,256,781.00	13,725,035.00	7,624,316.65	13,625,035.00	100,000.00	0.7%
Other Classified Salaries		2900	1,270,954.00	1,728,534.00	849,844.56	1,704,866.00	23,668.00	1.4%
TOTAL, CLASSIFIED SALARIES			47,932,463.00	50,323,573.00	26,279,876.99	50,149,905.00	173,668.00	0.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	35,473,311.00	36,357,112.00	12,694,231.75	36,357,112.00	0.00	0.0%
PERS		3201-3202	8,637,134.00	9,061,137.00	4,555,832.87	9,061,137.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,702,681.00	5,959,043.00	2,940,991.11	5,959,043.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	25,603,101.00	26,010,391.00	10,824,012.61	24,600,391.00	1,410,000.00	5.4%
Unemployment Insurance		3501-3502	94,418.00	98,291.00	50,925.68	98,291.00	0.00	0.0%
Workers' Compensation		3601-3602	4,626,044.00	4,816,925.00	2,497,647.08	4,816,925.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,644,171.00	3,794,657.00	1,959,316.78	3,794,657.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,517,114.00	2,560,016.00	1,340,898.65	2,560,016.00	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	88,657,572.00	36,863,856.53	87,247,572.00	1,410,000.00	1.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	6,109,344.00	8,043,362.00	1,657,361.35	6,043,362.00	2,000,000.00	24.9%
Books and Other Reference Materials		4200	136,238.00	193,972.00	54,207.42	193,972.00	0.00	0.0%
Materials and Supplies		4300	12,533,337.00	20,840,284.00	3,006,553.33	20,840,284.00	0.00	0.0%
Noncapitalized Equipment		4400	2,219,979.00	2,314,078.00	706,349.48	2,314,078.00	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	31,391,696.00	5,424,471.58	29,391,696.00	2,000,000.00	6.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,441,240.00	2,496,392.00	1,012,126.04	2,496,392.00	0.00	0.0%
Travel and Conferences		5200	767,961.00	962,048.00	491,894.27	962,048.00	0.00	0.0%
Dues and Memberships		5300	70,572.00	109,961.00	88,336.90	109,961.00	0.00	0.0%
Insurance		5400-5450	3,759,824.00	3,759,824.00	3,759,824.00	3,759,824.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,334,244.00	8,334,244.00	4,470,873.42	8,334,244.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,495,020.00	9,535,053.00	2,955,420.62	9,535,053.00	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)	(146,692.00)	(97,317.61)	(146,692.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,483,128.00	13,624,709.00	7,662,592.66	13,624,709.00	0.00	0.0%
Communications		5900	2,312,191.00	2,341,691.00	1,017,691.02	2,341,691.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,520,488.00	41,017,230.00	21,361,441.32	41,017,230.00	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	500,000.00	500,000.00	169,992.00	500,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	150,000.00	3,218,345.00	1,532,481.23	3,218,345.00	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	190,598.00	612,501.00	416,741.17	612,501.00	0.00	0.0%
Equipment Replacement		6500	397,881.00	376,552.00	78,475.13	376,552.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,238,479.00	4,707,398.00	2,197,689.53	4,707,398.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	37.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	530,586.00	530,586.00	224,546.00	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 Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	280,016.00	280,016.00	149,783.31	280,016.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			810,602.00	810,602.00	374,366.31	810,602.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,278,847.00)	(1,378,065.00)	(783,946.59)	(1,378,065.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,278,847.00)	(1,378,065.00)	(783,946.59)	(1,378,065.00)	0.00	0.0%
TOTAL, EXPENDITURES			335,353,819.00	361,772,383.00	167,296,785.46	356,188,715.00	5,583,668.00	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,143,577.00	3,143,577.00	143,065.00	3,143,577.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,143,577.00	3,143,577.00	143,065.00	3,143,577.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,143,577.00)	(3,143,577.00)	(143,065.00)	(3,143,577.00)	0.00	0.0%

# General Fund – Unrestricted

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	281,894,306.00	282,610,231.00	133,164,879.43	281,720,357.00	(889,874.00)	-0.3%
2) Federal Revenue		8100-8299	0.00	934,714.00	934,713.78	934,714.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,246,119.00	10,383,922.00	2,598,682.06	10,420,867.00	36,945.00	0.4%
4) Other Local Revenue		8600-8799	605,371.00	2,587,702.00	2,737,401.61	3,022,165.00	434,463.00	16.8%
5) TOTAL, REVENUES			287,745,796.00	296,516,569.00	139,435,676.88	296,098,103.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	112,138,400.00	115,914,228.00	59,486,377.28	113,914,228.00	2,000,000.00	1.7%
2) Classified Salaries		2000-2999	29,666,839.00	31,001,395.00	16,783,536.47	30,827,727.00	173,668.00	0.6%
3) Employee Benefits		3000-3999	53,412,774.00	54,993,705.00	27,608,349.01	54,183,705.00	810,000.00	1.5%
4) Books and Supplies		4000-4999	13,709,786.00	18,466,988.00	3,542,467.91	16,466,988.00	2,000,000.00	10.8%
5) Services and Other Operating Expenditures		5000-5999	26,800,230.00	26,778,171.00	14,002,811.30	26,778,171.00	0.00	0.0%
6) Capital Outlay		6000-6999	972,881.00	996,682.00	313,374.11	996,682.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	810,602.00	810,602.00	353,948.92	810,602.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,357,811.00)	(4,073,085.00)	(1,991,210.68)	(4,073,085.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			234,153,701.00	244,888,686.00	120,099,654.32	239,905,018.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			53,592,095.00	51,627,883.00	19,336,022.56	56,193,085.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	795,381.00	2,795,381.00	128,869.00	2,795,381.00	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	(45,425,212.00)	(47,293,607.00)	(24,353,619.00)	(46,693,607.00)	600,000.00	-1.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,220,593.00)	(50,088,988.00)	(24,482,488.00)	(49,488,988.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,371,502.00	1,538,895.00	(5,146,465.44)	6,704,097.00		
<b>F. FUND BALANCE, RESERVES</b>								
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	0.0%
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	56,127,093.08		61,292,295.08		
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		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	44,458,410.00	44,691,767.08		49,856,672.08		
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 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		9,700,087.08				
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		

Description	Resource Codes	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)
Retain & Recruit Reserve	0000	9780				3,000,000.00		
Security & Safety Reserve	0000	9780				10,364,992.08		
Portable Classroom Moves	0000	9780				4,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,820,000.00	10,840,326.00		10,840,623.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	200,216,363.00	192,827,477.00	89,085,702.00	195,211,621.00	2,384,144.00	1.2%
Education Protection Account State Aid - Current Year		8012	34,924,502.00	40,756,434.00	20,383,095.00	37,478,715.00	(3,277,719.00)	-8.0%
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	186,606.72	380,000.00	380,000.00	New
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	26,001,982.00	27,296,496.00	22,879,136.59	43,171,495.00	15,874,999.00	58.2%
Unsecured Roll Taxes		8042	1,560,119.00	1,637,790.00	2,208,650.19	2,237,790.00	600,000.00	36.6%
Prior Years' Taxes		8043	0.00	0.00	1,982.67	0.00	0.00	0.0%
Supplemental Taxes		8044	1,040,079.00	1,091,860.00	566,710.65	591,860.00	(500,000.00)	-45.8%
Education Revenue Augmentation Fund (ERAF)		8045	23,401,783.00	24,566,846.00	0.00	7,631,846.00	(16,935,000.00)	-68.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	403,405.61	580,000.00	580,000.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			287,144,828.00	288,176,903.00	135,715,289.43	287,283,327.00	(893,576.00)	-0.3%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,250,522.00)	(5,566,672.00)	(2,550,410.00)	(5,562,970.00)	3,702.00	-0.1%
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			281,894,306.00	282,610,231.00	133,164,879.43	281,720,357.00	(889,874.00)	-0.3%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	934,714.00	934,713.78	934,714.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	934,714.00	934,713.78	934,714.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,081,031.00	6,076,194.00	1,083,156.00	6,076,194.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,165,088.00	4,307,728.00	1,478,581.06	4,307,728.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	0.00	0.00	36,945.00	36,945.00	36,945.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			5,246,119.00	10,383,922.00	2,598,682.06	10,420,867.00	36,945.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	55,537.00	88,538.50	100,000.00	44,463.00	80.1%
Interest		8660	454,371.00	454,371.00	288,633.76	454,371.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	917,705.00	917,705.00	917,705.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	26,519.00	32,156.97	26,519.00	0.00	0.0%
Interagency Services		8677	0.00	6,815.00	7,594.27	6,815.00	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	16,956.00	39,971.30	24,956.00	8,000.00	47.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	150,000.00	1,108,799.00	1,362,801.81	1,490,799.00	382,000.00	34.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>605,371.00</b>	<b>2,587,702.00</b>	<b>2,737,401.61</b>	<b>3,022,165.00</b>	<b>434,463.00</b>	<b>16.8%</b>
<b>TOTAL, REVENUES</b>			<b>287,745,796.00</b>	<b>296,516,569.00</b>	<b>139,435,676.88</b>	<b>296,098,103.00</b>	<b>(418,466.00)</b>	<b>-0.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	96,210,528.00	99,830,352.00	50,327,584.65	97,830,352.00	2,000,000.00	2.0%
Certificated Pupil Support Salaries		1200	4,457,280.00	4,595,325.00	2,662,473.90	4,595,325.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,900,604.00	10,900,604.00	6,272,117.88	10,900,604.00	0.00	0.0%
Other Certificated Salaries		1900	569,988.00	587,947.00	224,200.85	587,947.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			112,138,400.00	115,914,228.00	59,486,377.28	113,914,228.00	2,000,000.00	1.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,233,793.00	2,333,667.00	1,207,893.94	2,333,667.00	0.00	0.0%
Classified Support Salaries		2200	11,583,809.00	11,997,004.00	6,362,829.94	11,947,004.00	50,000.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	2,696,869.00	2,672,607.00	1,518,477.98	2,672,607.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,212,112.00	12,609,308.00	7,024,589.12	12,509,308.00	100,000.00	0.8%
Other Classified Salaries		2900	940,256.00	1,388,809.00	669,745.49	1,365,141.00	23,668.00	1.7%
TOTAL, CLASSIFIED SALARIES			29,666,839.00	31,001,395.00	16,783,536.47	30,827,727.00	173,668.00	0.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	18,272,420.00	18,890,382.00	10,065,413.60	18,890,382.00	0.00	0.0%
PERS		3201-3202	5,338,005.00	5,580,549.00	2,836,604.97	5,580,549.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,889,283.00	4,045,389.00	2,014,881.99	4,045,389.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,891,620.00	18,196,476.00	8,400,502.72	17,386,476.00	810,000.00	4.5%
Unemployment Insurance		3501-3502	70,934.00	73,501.00	38,116.91	73,501.00	0.00	0.0%
Workers' Compensation		3601-3602	3,475,491.00	3,601,242.00	1,868,934.72	3,601,242.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,737,821.00	2,836,912.00	1,465,718.37	2,836,912.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,737,200.00	1,769,254.00	918,175.73	1,769,254.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			53,412,774.00	54,993,705.00	27,608,349.01	54,183,705.00	810,000.00	1.5%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	5,075,000.00	6,074,387.00	1,190,312.55	4,074,387.00	2,000,000.00	32.9%
Books and Other Reference Materials		4200	85,592.00	85,592.00	26,342.12	85,592.00	0.00	0.0%
Materials and Supplies		4300	7,115,385.00	10,855,479.00	2,019,572.17	10,855,479.00	0.00	0.0%
Noncapitalized Equipment		4400	1,433,809.00	1,451,530.00	306,241.07	1,451,530.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,709,786.00	18,466,988.00	3,542,467.91	16,466,988.00	2,000,000.00	10.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	541,116.00	560,213.00	199,442.07	560,213.00	0.00	0.0%
Dues and Memberships		5300	65,663.00	65,663.00	57,562.40	65,663.00	0.00	0.0%
Insurance		5400-5450	3,759,824.00	3,759,824.00	3,759,824.00	3,759,824.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,318,744.00	8,318,744.00	4,470,216.19	8,318,744.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,328,974.00	6,068,115.00	1,391,027.77	6,068,115.00	0.00	0.0%
Transfers of Direct Costs		5710	(394,757.00)	(439,169.00)	(34,581.94)	(439,169.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(143,692.00)	(146,692.00)	(98,840.07)	(146,692.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,070,941.00	6,325,106.00	3,307,586.78	6,325,106.00	0.00	0.0%
Communications		5900	2,253,417.00	2,266,367.00	950,574.10	2,266,367.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,800,230.00	26,778,171.00	14,002,811.30	26,778,171.00	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	500,000.00	500,000.00	169,992.00	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	120,130.00	143,382.11	120,130.00	0.00	0.0%
Equipment Replacement		6500	397,881.00	376,552.00	0.00	376,552.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			972,881.00	996,682.00	313,374.11	996,682.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	530,586.00	530,586.00	224,546.00	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 Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	280,016.00	280,016.00	129,402.92	280,016.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			810,602.00	810,602.00	353,948.92	810,602.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,078,964.00)	(2,695,020.00)	(1,207,264.09)	(2,695,020.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,278,847.00)	(1,378,065.00)	(783,946.59)	(1,378,065.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,357,811.00)	(4,073,085.00)	(1,991,210.68)	(4,073,085.00)	0.00	0.0%
TOTAL, EXPENDITURES			234,153,701.00	244,888,686.00	120,099,654.32	239,905,018.00	4,983,668.00	2.0%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	795,381.00	2,795,381.00	128,869.00	2,795,381.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			795,381.00	2,795,381.00	128,869.00	2,795,381.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(45,425,212.00)	(47,293,607.00)	(24,353,619.00)	(46,693,607.00)	600,000.00	-1.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(45,425,212.00)	(47,293,607.00)	(24,353,619.00)	(46,693,607.00)	600,000.00	-1.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(46,220,593.00)	(50,088,988.00)	(24,482,488.00)	(49,488,988.00)	600,000.00	-1.2%

# General Fund – Restricted

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,562,562.00	22,584,934.00	5,806,172.73	22,584,934.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,466,027.00	38,019,910.00	13,931,380.34	38,019,910.00	0.00	0.0%
4) Other Local Revenue		8600-8799	283,911.00	664,990.00	333,975.47	664,990.00	0.00	0.0%
5) TOTAL, REVENUES			53,312,500.00	61,269,834.00	20,071,528.54	61,269,834.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	28,695,362.00	30,328,149.00	16,092,652.51	30,328,149.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,265,624.00	19,322,178.00	9,496,340.52	19,322,178.00	0.00	0.0%
3) Employee Benefits		3000-3999	32,885,200.00	33,663,867.00	9,255,507.52	33,063,867.00	600,000.00	1.8%
4) Books and Supplies		4000-4999	7,289,112.00	12,924,708.00	1,882,003.67	12,924,708.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,720,258.00	14,239,059.00	7,358,630.02	14,239,059.00	0.00	0.0%
6) Capital Outlay		6000-6999	265,598.00	3,710,716.00	1,884,315.42	3,710,716.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	20,417.39	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,078,964.00	2,695,020.00	1,207,264.09	2,695,020.00	0.00	0.0%
9) TOTAL, EXPENDITURES			101,200,118.00	116,883,697.00	47,197,131.14	116,283,697.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(47,887,618.00)	(55,613,863.00)	(27,125,602.60)	(55,013,863.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	348,196.00	348,196.00	14,196.00	348,196.00	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	45,425,212.00	47,293,607.00	24,353,619.00	46,693,607.00	(600,000.00)	-1.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			45,077,016.00	46,945,411.00	24,339,423.00	46,345,411.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,810,602.00)	(8,668,452.00)	(2,786,179.60)	(8,668,452.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,471,232.00	9,419,557.10		9,419,557.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,471,232.00	9,419,557.10		9,419,557.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
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	751,105.10		751,105.10		
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	751,106.69		751,106.69		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(1.59)		(1.59)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
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	0.56	6,053,779.00	0.00	0.0%
Special Education Discretionary Grants		8182	591,050.00	692,479.00	19,307.69	692,479.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	7,836,710.00	10,064,086.00	3,784,073.25	10,064,086.00	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	622,397.48	1,480,044.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	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	502,422.98	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%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	142,016.00	284,032.00	142,016.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	142,016.00	284,032.00	142,016.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	227,804.00	246,781.00	29,709.92	246,781.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,248,434.00	2,302,737.00	564,228.85	2,302,737.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>17,562,562.00</b>	<b>22,584,934.00</b>	<b>5,806,172.73</b>	<b>22,584,934.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	14,637,517.00	14,637,517.00	6,686,160.04	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	208,068.00	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 Materials		8560	1,369,344.00	1,511,984.00	134,204.04	1,511,984.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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	15,796,910.00	2,480,994.99	15,796,910.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>35,466,027.00</b>	<b>38,019,910.00</b>	<b>13,931,380.34</b>	<b>38,019,910.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	283,911.00	664,990.00	333,975.47	664,990.00	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								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>283,911.00</b>	<b>664,990.00</b>	<b>333,975.47</b>	<b>664,990.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>53,312,500.00</b>	<b>61,269,834.00</b>	<b>20,071,528.54</b>	<b>61,269,834.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	17,671,102.00	18,798,186.00	9,737,089.98	18,798,186.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	7,266,503.00	7,451,397.00	4,328,428.73	7,451,397.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	951,457.00	985,127.00	563,424.01	985,127.00	0.00	0.0%
Other Certificated Salaries		1900	2,806,300.00	3,093,439.00	1,463,709.79	3,093,439.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			28,695,362.00	30,328,149.00	16,092,652.51	30,328,149.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	13,665,946.00	14,484,062.00	6,899,770.24	14,484,062.00	0.00	0.0%
Classified Support Salaries		2200	2,724,911.00	2,821,139.00	1,483,851.59	2,821,139.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	499,400.00	561,525.00	332,892.09	561,525.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,044,669.00	1,115,727.00	599,727.53	1,115,727.00	0.00	0.0%
Other Classified Salaries		2900	330,698.00	339,725.00	180,099.07	339,725.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			18,265,624.00	19,322,178.00	9,496,340.52	19,322,178.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	17,200,891.00	17,466,730.00	2,628,818.15	17,466,730.00	0.00	0.0%
PERS		3201-3202	3,299,129.00	3,480,588.00	1,719,227.90	3,480,588.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,813,398.00	1,913,654.00	926,109.12	1,913,654.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,711,481.00	7,813,915.00	2,423,509.89	7,213,915.00	600,000.00	7.7%
Unemployment Insurance		3501-3502	23,484.00	24,790.00	12,808.77	24,790.00	0.00	0.0%
Workers' Compensation		3601-3602	1,150,553.00	1,215,683.00	628,712.36	1,215,683.00	0.00	0.0%
OPEB, Allocated		3701-3702	906,350.00	957,745.00	493,598.41	957,745.00	0.00	0.0%
OPEB, Active Employees		3751-3752	779,914.00	790,762.00	422,722.92	790,762.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			32,885,200.00	33,663,867.00	9,255,507.52	33,063,867.00	600,000.00	1.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,034,344.00	1,968,975.00	467,048.80	1,968,975.00	0.00	0.0%
Books and Other Reference Materials		4200	50,646.00	108,380.00	27,865.30	108,380.00	0.00	0.0%
Materials and Supplies		4300	5,417,952.00	9,984,805.00	986,981.16	9,984,805.00	0.00	0.0%
Noncapitalized Equipment		4400	786,170.00	862,548.00	400,108.41	862,548.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,289,112.00	12,924,708.00	1,882,003.67	12,924,708.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,441,240.00	2,496,392.00	1,012,126.04	2,496,392.00	0.00	0.0%
Travel and Conferences		5200	226,845.00	401,835.00	292,452.20	401,835.00	0.00	0.0%
Dues and Memberships		5300	4,909.00	44,298.00	30,774.50	44,298.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,500.00	15,500.00	657.23	15,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,166,046.00	3,466,938.00	1,564,392.85	3,466,938.00	0.00	0.0%
Transfers of Direct Costs		5710	394,757.00	439,169.00	34,581.94	439,169.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	1,522.46	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,412,187.00	7,299,603.00	4,355,005.88	7,299,603.00	0.00	0.0%
Communications		5900	58,774.00	75,324.00	67,116.92	75,324.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,720,258.00	14,239,059.00	7,358,630.02	14,239,059.00	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	3,218,345.00	1,532,481.23	3,218,345.00	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	165,598.00	492,371.00	273,359.06	492,371.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	78,475.13	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			265,598.00	3,710,716.00	1,884,315.42	3,710,716.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	37.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	20,380.39	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	20,417.39	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,078,964.00	2,695,020.00	1,207,264.09	2,695,020.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,078,964.00	2,695,020.00	1,207,264.09	2,695,020.00	0.00	0.0%
TOTAL, EXPENDITURES			101,200,118.00	116,883,697.00	47,197,131.14	116,283,697.00	600,000.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	348,196.00	348,196.00	14,196.00	348,196.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			348,196.00	348,196.00	14,196.00	348,196.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments		8931	0.00	0.00	0.00	0.00		
Emergency Apportionments								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	45,425,212.00	47,293,607.00	24,353,619.00	46,693,607.00	(600,000.00)	-1.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			45,425,212.00	47,293,607.00	24,353,619.00	46,693,607.00	(600,000.00)	-1.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			45,077,016.00	46,945,411.00	24,339,423.00	46,345,411.00	600,000.00	-1.3%



# **Multi-Year Projections General Fund - Combined**



**Lodi Unified School**  
**MYP Interactive Scenario**  
**General Fund Multi-Year Projection (Revised) - Interactive**

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget			3rd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>												
General Purpose Revenue	281,720,357		281,720,357	290,614,851		290,614,851	297,551,527		297,551,527	306,109,490	-	306,109,490
Federal Revenue	934,714	22,584,934	23,519,648	-	17,552,139	17,552,139	-	17,552,139	17,552,139	-	17,552,139	17,552,139
State Revenue	10,420,867	38,019,910	48,440,777	5,427,829	35,368,695	40,796,524	5,427,829	35,368,695	40,796,524	5,427,829	35,368,695	40,796,524
Local Revenue	3,022,165	664,990	3,687,155	3,022,165	664,990	3,687,155	3,022,165	664,990	3,687,155	3,022,165	664,990	3,687,155
<b>Total Revenues</b>	<b>296,098,103</b>	<b>61,269,834</b>	<b>357,367,937</b>	<b>299,064,845</b>	<b>53,585,824</b>	<b>352,650,669</b>	<b>306,001,521</b>	<b>53,585,824</b>	<b>359,587,345</b>	<b>314,559,484</b>	<b>53,585,824</b>	<b>368,145,308</b>
<b>EXPENDITURES</b>												
Certificated Salaries	113,914,228	30,328,149	144,242,377	116,895,066	30,831,596	147,726,662	119,338,971	31,343,401	150,682,372	121,319,998	31,970,269	153,290,267
Classified Salaries	30,827,727	19,322,178	50,149,905	32,689,555	19,640,994	52,330,549	33,530,682	19,965,070	53,495,752	34,201,296	20,364,372	54,565,667
Benefits	54,183,705	33,063,867	87,247,572	58,309,913	34,339,591	92,649,504	61,153,628	35,391,005	96,544,633	61,590,085	35,727,903	97,317,988
Books and Supplies	16,466,988	12,924,708	29,391,696	9,118,466	9,082,703	18,201,169	10,118,466	9,082,703	19,201,169	12,118,466	9,082,703	21,201,169
Other Services & Oper. Exp	26,778,171	14,239,059	41,017,230	25,828,171	10,397,054	36,225,225	25,828,171	10,397,054	36,225,225	25,828,171	10,397,054	36,225,225
Capital Outlay	996,682	3,710,716	4,707,398	996,682	348,196	1,344,878	996,682	348,196	1,344,878	996,682	348,196	1,344,878
Other Outgo	810,602	-	810,602	810,602	-	810,602	810,602	-	810,602	810,602	-	810,602
Transfer of Indirect Costs	(4,073,085)	2,695,020	(1,378,065)	(4,073,085)	2,695,020	(1,378,065)	(4,073,085)	2,695,020	(1,378,065)	(4,073,085)	2,695,020	(1,378,065)
Current Year Other Changes not in MYP			-	-		-	-		-	-		-
1st Subsequent Year Other Changes not in MYP			-	-		-	-		-	-		-
2nd Subsequent Year Other Changes not in MYP			-	-		-	-		-	-		-
3rd Subsequent Year Other Changes not in MYP			-	-		-	-		-	-		-
Some Certificated On-going Increase of 3.70%	576,839		576,839	-	-	-	-	-	-	-	-	-
Cert One-Time Increase of 0.00%	-		-	-	-	-	-	-	-	-	-	-
Some Class On-going Increase of 3.70%	1,017,565		1,017,565	-	-	-	-	-	-	-	-	-
Benefits 0.00%	417,488		417,488	-	-	-	-	-	-	-	-	-
1st Sub YR Certificated On-going Increase of 0.00%			-	-	-	-	-	-	-	-	-	-
1st Sub Yr Cert One-Time Increase of 0.00%			-	-	-	-	-	-	-	-	-	-
1st Sub Yr Class On-going Increase of 0.00%			-	-	-	-	-	-	-	-	-	-
1st Sub Yr Class One-Time Increase of 0.00%			-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>241,916,910</b>	<b>116,283,697</b>	<b>358,200,607</b>	<b>240,575,371</b>	<b>107,335,154</b>	<b>347,910,525</b>	<b>247,704,117</b>	<b>109,222,449</b>	<b>356,926,566</b>	<b>252,792,214</b>	<b>110,585,517</b>	<b>363,377,731</b>
<b>Excess / (Deficiency)</b>	<b>54,181,193</b>	<b>(55,013,863)</b>	<b>(832,670)</b>	<b>58,489,474</b>	<b>(53,749,330)</b>	<b>4,740,144</b>	<b>58,297,404</b>	<b>(55,636,625)</b>	<b>2,660,779</b>	<b>61,767,270</b>	<b>(56,999,693)</b>	<b>4,767,577</b>
<b>OTHER SOURCES/USES</b>												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	(2,795,381)	(348,196)	(3,143,577)	(795,381)	(348,196)	(1,143,577)	(795,381)	(348,196)	(1,143,577)	(795,381)	(348,196)	(1,143,577)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(46,693,607)	46,693,607	-	(53,346,421)	53,346,421	-	(55,984,821)	55,984,821	-	(55,984,821)	55,984,821	-
<b>Total Financing Sources/Uses</b>	<b>(49,488,988)</b>	<b>46,345,411</b>	<b>(3,143,577)</b>	<b>(54,141,802)</b>	<b>52,998,225</b>	<b>(1,143,577)</b>	<b>(56,780,202)</b>	<b>55,636,625</b>	<b>(1,143,577)</b>	<b>(56,780,202)</b>	<b>55,636,625</b>	<b>(1,143,577)</b>
<b>Net Increase (Decrease)</b>	<b>4,692,205</b>	<b>(8,668,452)</b>	<b>(3,976,247)</b>	<b>4,347,672</b>	<b>(751,105)</b>	<b>3,596,567</b>	<b>1,517,202</b>	<b>(0)</b>	<b>1,517,202</b>	<b>4,987,068</b>	<b>(1,363,068)</b>	<b>3,624,000</b>
<b>FUND BALANCE, RESERVES</b>												
Beginning Balance	54,588,198	9,419,557	64,007,755	59,280,403	751,105	60,031,508	63,628,076	0	63,628,076	65,145,278	(0)	65,145,278
<b>Ending Balance</b>	<b>59,280,403</b>	<b>751,105</b>	<b>60,031,508</b>	<b>63,628,076</b>	<b>0</b>	<b>63,628,076</b>	<b>65,145,278</b>	<b>(0)</b>	<b>65,145,278</b>	<b>70,132,346</b>	<b>(1,363,068)</b>	<b>68,769,278</b>
Nonspendable	595,000		595,000	595,000		595,000	595,000		595,000	595,000		595,000
Restricted		751,105	751,105		0	0		(0)	(0)		(1,363,068)	(1,363,068)
Other Assignments	47,845,077		47,845,077	52,441,453		52,441,453	53,718,174		53,718,174	58,601,707		58,601,707
Unassigned - REU	10,840,326	-	10,840,326	10,591,623		10,591,623	10,832,104		10,832,104	10,935,639		10,935,639
Unassigned/Unappropriated	0	-	0	(0)	-	(0)	(0)	-	(0)	(0)	-	(0)
<b>Total - Fund Balance</b>	<b>59,280,403</b>	<b>751,105</b>	<b>60,031,508</b>	<b>63,628,076</b>	<b>0</b>	<b>63,628,076</b>	<b>65,145,278</b>	<b>(0)</b>	<b>65,145,278</b>	<b>70,132,346</b>	<b>(1,363,068)</b>	<b>68,769,278</b>

Special Reserve Fund - Non/Capital Outlay (17)

Designated for Economic Uncertainties

Reserve Percentage

3.03%

3.04%

3.03%

3.01%

Lodi Unified School District  
2nd Interim MYP  
Combined Unrest/Restrict GF

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8999	281,720,357.00	3.16%	290,614,851.00	2.39%	297,551,527.00
2. Federal Revenues	8100-8299	23,519,648.00	-25.37%	17,552,139.00	0.00%	17,552,139.00
3. Other State Revenues	8300-8599	48,440,777.00	-15.78%	40,796,524.00	0.00%	40,796,524.00
4. Other Local Revenues	8600-8799	3,687,155.00	0.00%	3,687,155.00	0.00%	3,687,155.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		<b>357,367,937.00</b>	<b>-1.32%</b>	<b>352,650,669.00</b>	<b>1.97%</b>	<b>359,587,345.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				144,242,377.00		147,726,662.27
b. Step & Column Adjustment				2,897,870.27		2,945,975.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				586,415.00		9,734.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	144,242,377.00	2.42%	147,726,662.27	2.00%	150,682,371.77
2. Classified Salaries						
a. Base Salaries				50,149,905.00		52,330,548.94
b. Step & Column Adjustment				1,146,288.94		1,165,203.40
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,034,355.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,149,905.00	4.35%	52,330,548.94	2.23%	53,495,752.34
3. Employee Benefits	3000-3999	87,247,572.00	6.19%	92,649,504.00	4.20%	96,544,633.00
4. Books and Supplies	4000-4999	29,391,696.00	-38.07%	18,201,169.00	5.49%	19,201,169.00
5. Services and Other Operating Expenditures	5000-5999	41,017,230.00	-11.68%	36,225,225.00	0.00%	36,225,225.00
6. Capital Outlay	6000-6999	4,707,398.00	-71.43%	1,344,878.00	0.00%	1,344,878.00
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	7300-7399	(1,378,065.00)	0.00%	(1,378,065.00)	0.00%	(1,378,065.00)
9. Other Financing Uses						
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 (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		<b>359,332,292.00</b>	<b>(0.03)</b>	<b>349,054,101.21</b>	<b>0.03</b>	<b>358,070,143.11</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> <b>(Lines A6 minus line B11)</b>		(1,964,355.00)		3,596,567.79		1,517,201.89
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01i, line F1e)		64,007,755.18		62,043,400.18		65,639,967.97
2. Ending Fund Balance (Sum lines C and 01i)						
3. Components of Ending Fund Balance (Form 01i)		62,043,400.18		65,639,967.97		67,157,169.86
a. Nonspendable	9710-9719	595,000.00		595,000.00		595,000.00
b. Restricted	9740	751,105.10		(0.11)		(0.11)
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	49,888,095.08		54,453,345.08		55,730,066.08
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,840,623.00		10,591,623.00		10,832,104.00
2. Unassigned/Unappropriated	9790	0.00		(0.00)		(0.11)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		62,074,823.18		(0.00)		(0.11)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,840,623.00		10,591,623.00		10,832,104.00
c. Unassigned/Unappropriated	9790	61,323,718.08		65,639,968.08		67,157,170.08
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A is extracted)	979Z	0.00				
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00

Lodi Unified School District  
2nd Interim MYP  
Combined Unrest/Restrict GF

3. Total Available Reserves (Sum lines E1a thru E2c)

72,164,341.08

76,231,591.08

77,989,274.08



# **Multi-Year Projections General Fund - Unrestricted**

Lodi Unified School District  
2nd Interim MYP  
Unrestricted General Fund

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8999	281,720,357	0	290,614,851	0	297,551,527
2. Federal Revenues	8100-8299	934,714	(1)	-	0.00%	-
3. Other State Revenues	8300-8599	10,420,867	(0)	5,427,829	-	5,427,829
4. Other Local Revenues	8600-8799	3,022,165	-	3,022,165	-	3,022,165
5. Other Financing Sources						
a. Transfers In	8900-8929	-	0.00%	-	0.00%	
b. Other Sources	8930-8979	-	0.00%	-	0.00%	
c. Contributions	8980-8999	(46,693,607)	0	(53,346,421)	0	(55,984,821)
6. Total (Sum lines A1 thru A5c)		<b>249,404,496</b>	<b>(0)</b>	<b>245,718,424</b>	<b>0</b>	<b>250,016,700</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				113,914,228		116,895,066
b. Step & Column Adjustment				2,394,423		2,434,171
c. Cost-of-Living Adjustment						
d. Other Adjustments				586,415		9,734
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,914,228	0	116,895,066	0	119,338,971
2. Classified Salaries						
a. Base Salaries				30,827,727		32,689,555
b. Step & Column Adjustment				827,473		841,127
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,034,355		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,827,727	0	32,689,555	0	33,530,682
3. Employee Benefits	3000-3999	54,183,705	0	58,309,913	0	61,153,628
4. Books and Supplies	4000-4999	16,466,988	(0)	9,118,466	0	10,118,466
5. Services and Other Operating Expenditures	5000-5999	26,778,171	(0)	25,828,171	-	25,828,171
6. Capital Outlay	6000-6999	996,682	-	996,682	-	996,682
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499	810,602	-	810,602	-	810,602
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,073,085)	-	(4,073,085)	-	(4,073,085)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,795,381	(1)	795,381	-	795,381
b. Other Uses	7630-7699	-	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		<b>242,700,399</b>	<b>(0)</b>	<b>241,370,751</b>	<b>0</b>	<b>248,499,498</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Lines A6 minus line B11)</b>						
		6,704,097		4,347,673		1,517,202
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01i, line F1e)		54,588,198		61,292,295		65,639,968
2. Ending Fund Balance (Sum lines C and 01i)		61,292,295		65,639,968		67,157,170
3. Components of Ending Fund Balance (Form 01i)						
a. Nonspendable	9710-9719	595,000		595,000		595,000
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780	49,888,095		54,453,345		55,730,066
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,840,623		10,591,623		10,832,104
2. Unassigned/Unappropriated	9790			-		-
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		61,323,718		65,639,968		67,157,170

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Unrestricted General Fund

<b>E. AVAILABLE RESERVES</b>					
1. General Fund					
a. Stabilization Arrangements	9750	-		-	-
b. Reserve for Economic Uncertainties	9789	-		-	-
c. Unassigned/Unappropriated	9790	61,323,718		65,639,968	67,157,170
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A is extracted)					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements	9750				
b. Reserve for Economic Uncertainties	9789				
c. Unassigned/Unappropriated	9790				
3. Total Available Reserves (Sum lines E1a thru E2c)		61,323,718		65,639,968	67,157,170
<b>F. ASSUMPTIONS</b>					
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.					



# **Multi-Year Projections General Fund - Restricted**

Lodi Unified School District  
2nd Interim MYP  
Restricted General Fund

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8999	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	22,584,934.00	-22.28%	17,552,139.00	0.00%	17,552,139.00
3. Other State Revenues	8300-8599	38,019,910.00	-6.97%	35,368,695.00	0.00%	35,368,695.00
4. Other Local Revenues	8600-8799	664,990.00	0.00%	664,990.00	0.00%	664,990.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	46,693,607.00	14.25%	53,346,421.00	4.95%	55,984,821.00
6. Total (Sum lines A1 thru A5c)		<b>107,963,441.00</b>	-0.96%	<b>106,932,245.00</b>	2.47%	<b>109,570,645.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				30,328,149.00		30,831,596.27
b. Step & Column Adjustment				503,447.27		511,804.50
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,328,149.00	1.66%	30,831,596.27	1.66%	31,343,400.77
2. Classified Salaries						
a. Base Salaries				19,322,178.00		19,640,993.94
b. Step & Column Adjustment				318,815.94		324,076.40
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,322,178.00	1.65%	19,640,993.94	1.65%	19,965,070.34
3. Employee Benefits	3000-3999	33,063,867.00	3.86%	34,339,591.00	3.06%	35,391,005.00
4. Books and Supplies	4000-4999	12,924,708.00	-29.73%	9,082,703.00	0.00%	9,082,703.00
5. Services and Other Operating Expenditures	5000-5999	14,239,059.00	-26.98%	10,397,054.00	0.00%	10,397,054.00
6. Capital Outlay	6000-6999	3,710,716.00	-90.62%	348,196.00	0.00%	348,196.00
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	2,695,020.00	0.00%	2,695,020.00	0.00%	2,695,020.00
9. Other Financing Uses						
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)		116,631,893.00	-7.67%	<b>107,683,350.21</b>	1.75%	<b>109,570,645.11</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> <b>(Lines A6 minus line B11)</b>		(8,668,452.00)		(751,105.21)		(0.11)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01i, line F1e)		9,419,557.10		751,105.10		(0.11)
2. Ending Fund Balance (Sum lines C and 01i)		751,105.10		(0.11)		(0.22)
3. Components of Ending Fund Balance (Form 01i)						
a. Nonspendable	9710-9719					
b. Restricted	9740	751,105.10		(0.11)		(0.11)
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(0.00)		(0.11)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		751,105.10		(0.11)		0.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					



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Restricted General Fund

b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

# Cash Flow Worksheet

FY 18-19 Projections 040 - Lodi Unified School District

Fund :01 GENERAL FUND 2nd Interim

	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	Totals
A. BEGINNING CASH.....9110	64,007,755.18	51,935,749.18	38,882,301.18	42,522,581.18	29,931,109.18	20,683,052.18	51,765,994.18	35,895,460.18	24,993,409.49	29,096,513.05	25,323,252.13	38,193,574.28			
B. RECEIPTS															
Revenue Limit															
Property Tax.....8020-8079	-	549,433.00	(8,688.00)	-	55,982.00	25,364,592.00	285,173.00	-	-	20,115,127.13	59,710.28	8,171,661.58			54,592,991.00
State Aid.....8010-8019	9,683,229.00	9,683,229.00	27,621,359.00	17,429,811.00	17,429,811.00	27,621,358.00	-	20,307,998.81	31,981,698.55	-	40,615,997.63	30,315,844.01			232,690,336.00
Other.....8080-8099	-	-	(308.00)	(137.00)	(1,715,291.00)	(417,337.00)	(417,337.00)	(552,657.10)	(1,271,812.64)	(369,390.81)	(369,390.81)	(449,308.63)			(5,562,970.00)
Federal Revenues.....8100-8299	557,719.00	20,346.00	1,054,611.00	678,565.00	180,600.00	2,276,766.00	1,972,280.00	89,363.94	2,763,692.82	124,664.27	778,343.63	13,022,696.34			23,519,648.00
Other State Revenues.....8300-8599	778,032.00	3,024,967.00	1,643,176.00	4,330,125.00	1,437,403.00	3,109,026.00	2,207,334.00	2,505,306.37	3,367,102.55	1,916,688.78	4,853,501.47	19,268,114.83			48,440,777.00
Other Local Revenues.....8600-8799	84,033.00	1,695,988.00	533,548.00	289,855.00	120,893.00	185,452.00	161,609.00	161,248.91	150,876.99	24,532.40	492,802.71	(213,684.01)			3,687,155.00
Interfund Transfers In.....8910-8929	-	-	-	-	-	-	-	-	-	-	-	-			-
All Other Financing Sources.8931-8979	-	-	-	-	-	-	-	-	-	-	-	-			-
Contributions.....8980-8999	-	-	-	-	-	-	-	-	-	-	-	-			-
Other Cash.....9111-9199	2,747,839.00	1,460,108.00	229,866.00	(3,387,815.00)	(55,494.00)	(35,303.00)	3,317,579.00	(1,667,096.32)	(1,169,120.61)	1,205,853.53	(849,811.94)	(1,796,604.67)			-
Other Receipts/Non-Revenue 9320-9449	(434,716.00)	(604,988.00)	(4,322,520.00)	(383,140.00)	(1,176,698.00)	(229,236.00)	(126,546.00)	(83,810.66)	(62,054.23)	33,369.50	192,694.55	7,197,644.83			-
TOTAL RECEIPTS	13,416,136	15,829,083	26,751,044	18,957,264	16,277,206	57,875,318	7,400,092	20,760,354	35,760,383	23,050,845	45,773,848	75,516,364			357,367,937.00
C. DISBURSEMENTS															
Certificated Salaries.....1000-1999	4,793,149	10,941,276	11,447,942	11,790,927	11,818,809	13,110,972	11,675,955	12,230,138	12,631,355	11,840,718	12,492,163	19,468,972			144,242,377.00
Classified Salaries.....2000-2999	2,036,636	3,714,202	4,086,009	3,923,887	3,949,770	4,571,089	3,998,285	4,317,888	4,376,952	4,159,321	4,500,795	6,515,071			50,149,905.00
Employee Benefits.....3000-3999	2,348,606	5,472,714	5,640,317	5,692,563	5,720,329	6,241,175	5,748,151	6,822,673	6,908,406	6,701,266	6,991,828	22,959,544			87,247,572.00
Supplies.....4000-4999	1,025,870	2,152,689	(307,113)	809,397	520,971	487,414	735,243	1,227,412	1,471,127	1,312,301	4,118,769	15,837,616			29,391,696.00
Services.....5000-5999	2,457,336	2,137,516	2,253,091	2,903,775	2,916,947	2,224,960	6,467,816	2,901,788	2,870,458	2,695,578	3,026,011	8,161,953			41,017,230.00
Capital Outlays.....6000-6599	-	108,350	37,472	689,477	635,515	99,167	627,708	156,750	19,725	262,661	697,692	1,372,882			4,707,398.00
Other Outgo.....7000-7599	24,795	26,111	42,242	(270,935)	(61,321)	(64,364)	(106,109)	1,038,639	1,320,094	1,914,389	198,875	(3,251,814)			810,602.00
Interfund Transfers Out.....7600-7629	-	-	-	-	-	-	143,065	-	-	-	-	(1,521,130)			(1,378,065.00)
All Other Financing Uses.....7630-7699	-	-	-	-	-	-	-	-	-	-	-	-			-
Trans.....9640-9669	-	2,366,324	-	-	-	-	-	-	-	-	-	777,253			3,143,577.00
															-
TOTAL DISBURSEMENTS	12,686,392	26,919,182	23,199,960	25,539,091	25,501,020	26,670,413	29,290,114	28,695,289	29,598,117	28,886,235	32,026,133	70,320,347			359,332,292.00
															-
NET INCREASE/DECREASE (B - C)	729,744	(11,090,099)	3,551,084	(6,581,827)	(9,223,814)	31,204,905	(21,890,022)	(7,934,935)	6,162,266	(5,835,390)	13,747,715	5,196,017			(1,964,355.00)
															-
D. PRIOR YEAR TRANSACTIONS															
AccountsReceivable.....9200-9319	-	-	-	-	-	-	-	-	-	-	-	-			-
AccountsPayable.....9500-9639	12,801,750	1,963,349	(89,196)	6,009,645	24,243	121,963	(6,019,488)	2,967,116	2,059,163	(2,062,129)	877,393	(18,653,808)			-
Unrealized Gains.....9775	-	-	-	-	-	-	-	-	-	-	-	-			-
															-
TOTAL PRIOR YEAR TRANSACTIONS	(12,801,750)	(1,963,349)	89,196	(6,009,645)	(24,243)	(121,963)	6,019,488	(2,967,116)	(2,059,163)	2,062,129	(877,393)	18,653,808			-
															-
E. NET INCREASE/DECREASE (B - C + D)	(12,072,006)	(13,053,448)	3,640,280	(12,591,472)	(9,248,057)	31,082,942	(15,870,534)	(10,902,051)	4,103,104	(3,773,261)	12,870,322	23,849,826			(1,964,355.00)
F. ENDING CASH (A + E)	51,935,749	38,882,301	42,522,581	29,931,109	20,683,052	51,765,994	35,895,460	24,993,409	29,096,513	25,323,252	38,193,574	62,043,400			

FY 19-20 Projections 040 - Lodi Unified School District

Fund :01 GENERAL FUND

2nd Interim

	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	Total
A. BEGINNING CASH.....9110	62,043,400	61,550,830	48,461,213	57,146,053	46,639,008	39,326,730	71,471,410	65,550,822	58,463,602	62,961,499	58,014,146	70,052,826			
B. RECEIPTS															
Revenue Limit															
Property Tax.....8020-8079	-	172,621	-	-	59,452	25,837,758	299,114	-	-	20,028,232	59,452	8,136,361			54,592,991
State Aid.....8010-8019	10,114,584	10,114,584	27,941,918	18,206,251	18,206,251	27,941,917	18,206,251	18,269,566	28,771,509		36,539,133	27,272,866			241,584,830
Other.....8080-8099	-	-	-	-	(1,535,053)	(273,108)	-	(688,823)	(1,585,168)	(460,403)	(460,403)	(560,011)			(5,562,970)
Federal Revenues.....8100-8299	132,736	146,345	2,440,513	131,516	438,743	1,436,604	525,194	65,513	2,026,060	91,391	570,603	9,546,921			17,552,139
Other State Revenues.....8300-8599	624,080	1,523,478	4,135,714	1,093,740	3,933,867	3,640,139	1,127,938	1,940,573	2,608,108	1,484,639	3,759,451	14,924,797			40,796,524
Other Local Revenues.....8600-8799	377,652	663,007	345,510	268,335	40,808	754,381	404,202	218,200	204,165	33,197	666,854	(289,154)			3,687,155
Interfund Transfers In.....8910-8929	-	-	-	-	-	-	-	-	-	-	-	-			-
All Other Financing Sources.....8931-8979	-	-	-	-	-	-	-	-	-	-	-	-			-
Contributions.....8980-8999	-	-	-	-	-	-	-	-	-	-	-	-			-
Other Cash.....9111-9199	-	-	-	-	-	-	-	-	-	-	-	-			-
Other Receipts/Non-Revenue 9320-9449	-	-	-	-	-	-	-	-	-	-	-	-			-
TOTAL RECEIPTS	11,249,052	12,620,036	34,863,654	19,699,842	21,144,068	59,337,690	20,562,698	19,805,029	32,024,673	21,177,056	41,135,090	59,031,780			352,650,669
C. DISBURSEMENTS															
Certificated Salaries.....1000-1999	5,290,601	11,561,232	12,196,991	12,180,005	12,320,353	12,227,014	12,074,254	12,446,171	12,854,475	12,049,872	12,712,824	19,812,871			147,726,662
Classified Salaries.....2000-2999	2,250,990	3,929,935	4,290,983	4,146,383	5,195,271	4,676,868	4,157,015	4,284,075	4,342,677	4,126,750	4,465,549	6,464,052			52,330,549
Employee Benefits.....3000-3999	2,796,119	6,378,117	6,555,578	6,528,172	6,852,964	6,845,609	6,644,540	6,777,267	6,862,429	6,656,668	6,945,296	22,806,745			92,649,504
Supplies.....4000-4999	46,705	1,267,663	1,163,882	1,545,077	1,054,392	705,775	750,655	597,493	716,131	638,816	2,004,978	7,709,603			18,201,169
Services.....5000-5999	1,442,646	1,553,790	2,070,168	5,446,610	2,737,811	2,558,664	2,863,189	2,591,257	2,563,279	2,407,114	2,702,186	7,288,510			36,225,225
Capital Outlays.....6000-6599	18,507	18,217	43,618	237,033	158,558	8,568	3,169	53,539	6,737	89,713	238,301	468,917			1,344,878
Other Outgo.....7000-7599	(103,945)	(68,435)	(142,406)	660,068	136,997	170,512	(9,536)	142,447	181,048	262,555	27,275	(445,980)	-		810,602
Interfund Transfers Out.....7600-7629	-	-	-	(536,462)	-	-	-	-	-	(107,080)	-	-	-		(643,541)
All Other Financing Uses.....7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Trans.....9640-9669	-	1,069,133	-	-	-	-	-	-	-	-	-	74,444		(734,522)	1,069,133
TOTAL DISBURSEMENTS	11,741,623	25,709,653	26,178,814	30,206,886	28,456,346	27,193,010	26,483,286	26,892,249	27,526,776	26,124,409	29,096,410	64,179,161		(734,522)	349,054,102
NET INCREASE/DECREASE(B - C)	(492,571)	(13,089,617)	8,684,840	(10,507,045)	(7,312,278)	32,144,680	(5,920,588)	(7,087,220)	4,497,897	(4,947,352)	12,038,679	(5,147,382)	-	734,522	3,596,567
D. PRIOR YEAR TRANSACTIONS															
AccountsReceivable.....9200-9319	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AccountsPayable.....9500-9639	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrealized Gains.....9775	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E. NET INCREASE/DECREASE (B - C + D)	(492,571)	(13,089,617)	8,684,840	(10,507,045)	(7,312,278)	32,144,680	(5,920,588)	(7,087,220)	4,497,897	(4,947,352)	12,038,679	(5,147,382)	-	734,522	3,596,567
F. ENDING CASH (A + E)	61,550,830	48,461,213	57,146,053	46,639,008	39,326,730	71,471,410	65,550,822	58,463,602	62,961,499	58,014,146	70,052,826	64,905,444		65,639,967	-

# Charter Schools Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	3,245,968.00	3,267,846.00	1,644,109.00	3,216,419.00	(51,427.00)	-1.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	216,969.00	286,279.00	39,140.23	286,279.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,126.00	29,559.72	3,126.00	0.00	0.0%
5) TOTAL, REVENUES			3,465,937.00	3,557,251.00	1,712,808.95	3,505,824.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,582,718.00	1,625,353.00	841,014.84	1,625,353.00	0.00	0.0%
2) Classified Salaries		2000-2999	365,076.00	365,076.00	229,697.68	365,076.00	0.00	0.0%
3) Employee Benefits		3000-3999	828,413.00	837,087.00	395,594.32	837,087.00	0.00	0.0%
4) Books and Supplies		4000-4999	265,454.00	372,680.00	49,747.33	372,680.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	447,430.00	447,430.00	165,144.66	447,430.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,405.00	3,405.00	3,404.85	3,405.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,492,496.00	3,651,031.00	1,684,603.68	3,651,031.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(26,559.00)	(93,780.00)	28,205.27	(145,207.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	14,196.00	14,196.00	14,196.00	14,196.00	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			14,196.00	14,196.00	14,196.00	14,196.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,363.00)	(79,584.00)	42,401.27	(131,011.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,199,438.00	1,420,103.26		1,420,103.26	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		1,420,103.26		
d) Other Restatements		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	1,340,519.26		1,289,092.26		
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	75,000.00	1,754.51		1,754.51		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,112,075.00	1,338,764.75		1,287,337.75		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	2,254,763.00	2,178,813.00	1,052,966.00	2,196,311.00	17,498.00	0.8%
Education Protection Account State Aid - Current Year		8012	417,062.00	488,920.00	256,516.00	449,906.00	(39,014.00)	-8.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	574,143.00	600,113.00	334,627.00	570,202.00	(29,911.00)	-5.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>3,245,968.00</b>	<b>3,267,846.00</b>	<b>1,644,109.00</b>	<b>3,216,419.00</b>	<b>(51,427.00)</b>	<b>-1.6%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	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 Commodities		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	0.0%
Title II, 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	8290	0.00	0.00	0.00	0.00	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, 3150, 3155, 3180, 3181, 3185, 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	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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,754.00	71,554.00	5,757.00	71,554.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	68,094.00	71,604.00	20,931.23	71,604.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	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)
Charter School Facility Grant	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	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	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	12,452.00	143,121.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			216,969.00	286,279.00	39,140.23	286,279.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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		8662	0.00	0.00	20,698.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	126.00	1,293.72	126.00	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%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,000.00	3,126.00	29,559.72	3,126.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			3,465,937.00	3,557,251.00	1,712,808.95	3,505,824.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,394,022.00	1,442,203.00	748,018.71	1,442,203.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	24,176.00	18,630.00	11,377.32	18,630.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	139,918.00	139,918.00	81,618.81	139,918.00	0.00	0.0%
Other Certificated Salaries		1900	24,602.00	24,602.00	0.00	24,602.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			1,582,718.00	1,625,353.00	841,014.84	1,625,353.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	122,831.00	122,831.00	71,809.54	122,831.00	0.00	0.0%
Classified Support Salaries		2200	105,302.00	105,302.00	66,617.91	105,302.00	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	91,943.00	91,943.00	59,690.06	91,943.00	0.00	0.0%
Other Classified Salaries		2900	45,000.00	45,000.00	31,580.17	45,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			365,076.00	365,076.00	229,697.68	365,076.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	400,788.00	407,728.00	143,680.32	407,728.00	0.00	0.0%
PERS		3201-3202	65,940.00	65,940.00	33,539.48	65,940.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	50,877.00	51,495.00	27,901.31	51,495.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	199,513.00	198,828.00	129,440.11	198,828.00	0.00	0.0%
Unemployment Insurance		3501-3502	974.00	996.00	535.45	996.00	0.00	0.0%
Workers' Compensation		3601-3602	47,721.00	48,764.00	26,232.51	48,764.00	0.00	0.0%
OPEB, Allocated		3701-3702	37,592.00	38,415.00	20,621.61	38,415.00	0.00	0.0%
OPEB, Active Employees		3751-3752	25,008.00	24,921.00	13,643.53	24,921.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			828,413.00	837,087.00	395,594.32	837,087.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	50,000.00	50,000.00	11,225.63	50,000.00	0.00	0.0%
Books and Other Reference Materials		4200	75,962.00	163,142.00	6,648.74	163,142.00	0.00	0.0%
Materials and Supplies		4300	139,492.00	159,538.00	30,795.47	159,538.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	1,077.49	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			265,454.00	372,680.00	49,747.33	372,680.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	37,500.00	37,500.00	19,533.10	37,500.00	0.00	0.0%
Dues and Memberships		5300	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	51,500.00	51,500.00	33,605.80	51,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,000.00	22,000.00	2,033.13	22,000.00	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	50,492.00	50,492.00	21,120.69	50,492.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	281,938.00	281,938.00	88,851.94	281,938.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			447,430.00	447,430.00	165,144.66	447,430.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	3,405.00	3,405.00	3,404.85	3,405.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,405.00	3,405.00	3,404.85	3,405.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,492,496.00	3,651,031.00	1,684,603.68	3,651,031.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	14,196.00	14,196.00	14,196.00	14,196.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			14,196.00	14,196.00	14,196.00	14,196.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			14,196.00	14,196.00	14,196.00	14,196.00		

# Multi-Year Projections Charter School

**Serna Charter School**  
**MYP Interactive Scenario**  
**General Fund Multi-Year Projection (Revised) - Interactive**

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget			3rd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>												
General Purpose Revenue	3,216,417		3,216,417	3,327,744		3,327,744	3,414,199		3,414,199	3,414,199	-	3,414,199
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-
State Revenue	286,279	-	286,279	286,279	-	286,279	286,279	-	286,279	286,279	-	286,279
Local Revenue	3,126	-	3,126	3,126	-	3,126	3,126	-	3,126	3,126	-	3,126
<b>Total Revenues</b>	<b>3,505,822</b>	<b>-</b>	<b>3,505,822</b>	<b>3,617,149</b>	<b>-</b>	<b>3,617,149</b>	<b>3,703,604</b>	<b>-</b>	<b>3,703,604</b>	<b>3,703,604</b>	<b>-</b>	<b>3,703,604</b>
<b>EXPENDITURES</b>												
Certificated Salaries	1,625,353	-	1,625,353	1,652,334	-	1,652,334	1,679,763	-	1,679,763	1,713,358	-	1,713,358
Classified Salaries	365,076	-	365,076	371,100	-	371,100	377,223	-	377,223	384,767	-	384,767
Benefits	837,087	-	837,087	884,419	-	884,419	918,656	-	918,656	924,367	-	924,367
Books and Supplies	372,680	-	372,680	372,680	-	372,680	372,680	-	372,680	372,680	-	372,680
Other Services & Oper. Exp	447,430	-	447,430	447,430	-	447,430	447,430	-	447,430	447,430	-	447,430
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	3,405	-	3,405	3,405	-	3,405	3,405	-	3,405	3,405	-	3,405
Transfer of Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-
Current Year Other Changes not in MYP			-	-		-	-		-	-		-
1st Subsequent Year Other Changes not in MYP			-	-		-	-		-	-		-
2nd Subsequent Year Other Changes not in MYP			-	-		-	-		-	-		-
3rd Subsequent Year Other Changes not in MYP			-	-		-	-		-	-		-
Certificated On-going Increase of 0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Cert One-Time Increase of 0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Class On-going Increase of 0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Class One-Time Increase of 0.00%	-	-	-	-	-	-	-	-	-	-	-	-
1st Sub Yr Certificated On-going Increase of 0.00%			-	-	-	-	-	-	-	-	-	-
1st Sub Yr Cert One-Time Increase of 0.00%			-	-	-	-	-	-	-	-	-	-
1st Sub Yr Class On-going Increase of 0.00%			-	-	-	-	-	-	-	-	-	-
1st Sub Yr Class One-Time Increase of 0.00%			-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,651,031</b>	<b>-</b>	<b>3,651,031</b>	<b>3,731,367</b>	<b>-</b>	<b>3,731,367</b>	<b>3,799,156</b>	<b>-</b>	<b>3,799,156</b>	<b>3,846,007</b>	<b>-</b>	<b>3,846,007</b>
<b>Excess / (Deficiency)</b>	<b>(145,209)</b>	<b>-</b>	<b>(145,209)</b>	<b>(114,218)</b>	<b>-</b>	<b>(114,218)</b>	<b>(95,552)</b>	<b>-</b>	<b>(95,552)</b>	<b>(142,403)</b>	<b>-</b>	<b>(142,403)</b>
<b>OTHER SOURCES/USES</b>												
Transfers In	14,196	-	14,196	14,196	-	14,196	14,196	-	14,196	14,196	-	14,196
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Financing Sources/Uses</b>	<b>14,196</b>	<b>-</b>	<b>14,196</b>	<b>14,196</b>	<b>-</b>	<b>14,196</b>	<b>14,196</b>	<b>-</b>	<b>14,196</b>	<b>14,196</b>	<b>-</b>	<b>14,196</b>
<b>Net Increase (Decrease)</b>	<b>(131,013)</b>	<b>-</b>	<b>(131,013)</b>	<b>(100,022)</b>	<b>-</b>	<b>(100,022)</b>	<b>(81,356)</b>	<b>-</b>	<b>(81,356)</b>	<b>(128,207)</b>	<b>-</b>	<b>(128,207)</b>
<b>FUND BALANCE, RESERVES</b>												
Beginning Balance	1,420,103	-	1,420,103	1,289,090	-	1,289,090	1,189,068	-	1,189,068	1,107,712	-	1,107,712
<b>Ending Balance</b>	<b>1,289,090</b>	<b>-</b>	<b>1,289,090</b>	<b>1,189,068</b>	<b>-</b>	<b>1,189,068</b>	<b>1,107,712</b>	<b>-</b>	<b>1,107,712</b>	<b>979,505</b>	<b>-</b>	<b>979,505</b>
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-	-	-
Other Assignments	1,177,804	-	1,177,804	1,077,127	-	1,077,127	993,737	-	993,737	-	-	-
Unassigned - REU 3%	109,531	-	109,531	111,941	-	111,941	113,975	-	113,975	115,380	-	115,380
Unassigned/Unappropriated	1,755	-	1,755	(0)	-	(0)	(0)	-	(0)	864,125	-	864,125
<b>Total - Fund Balance</b>	<b>1,289,090</b>	<b>-</b>	<b>1,289,090</b>	<b>1,189,068</b>	<b>-</b>	<b>1,189,068</b>	<b>1,107,712</b>	<b>-</b>	<b>1,107,712</b>	<b>979,505</b>	<b>-</b>	<b>979,505</b>

Special Reserve Fund - Non/Capital Outlay (17)

Designated for Economic Uncertainties

Reserve Percentage

3.05%

3.00%

3.00%

25.47%

# Average Daily Attendance Charter School

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	336.00	336.00	336.00	336.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	336.00	336.00	336.00	336.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	336.00	336.00	336.00	336.00	0.00	0%



# All Other Funds

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	554,300.00	554,300.00	263,667.96	554,300.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			554,300.00	554,300.00	263,667.96	554,300.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	554,300.00	554,300.00	175,778.64	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	0.0%
9) TOTAL, EXPENDITURES			554,300.00	554,300.00	175,778.64	554,300.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	87,889.32	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	87,889.32	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			554,300.00	554,300.00	263,667.96	554,300.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
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		8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			554,300.00	554,300.00	263,667.96	554,300.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	554,300.00	554,300.00	175,778.64	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			554,300.00	554,300.00	175,778.64	554,300.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			554,300.00	554,300.00	175,778.64	554,300.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,411,500.00	1,411,500.00	711,176.00	1,411,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	23,396.01	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,411,500.00	1,411,500.00	734,572.01	1,411,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	769,792.00	778,079.00	430,775.05	778,079.00	0.00	0.0%
2) Classified Salaries		2000-2999	273,394.00	291,258.00	152,153.65	291,258.00	0.00	0.0%
3) Employee Benefits		3000-3999	403,792.00	411,015.00	190,518.75	411,015.00	0.00	0.0%
4) Books and Supplies		4000-4999	39,803.00	576,922.00	54,800.52	576,922.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	71,104.00	71,104.00	78,188.45	71,104.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	74,521.00	74,521.00	40,834.96	74,521.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,632,406.00	2,202,899.00	947,271.38	2,202,899.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(220,906.00)	(791,399.00)	(212,699.37)	(791,399.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(220,906.00)	(791,399.00)	(212,699.37)	(791,399.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
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		791,399.12		
d) Other Restatements		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	0.12		0.12		
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	329,095.00	0.04		0.04		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	200,000.00	0.08		0.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	1,341,890.00	1,341,890.00	707,386.00	1,341,890.00	0.00	0.0%
All Other State Revenue	All Other	8590	69,610.00	69,610.00	3,790.00	69,610.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,411,500.00	1,411,500.00	711,176.00	1,411,500.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	11,093.01	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	23,396.01	0.00	0.00	0.0%
TOTAL, REVENUES			1,411,500.00	1,411,500.00	734,572.01	1,411,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	569,250.00	574,415.00	305,168.49	574,415.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	78,032.00	81,154.00	50,330.24	81,154.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	122,510.00	122,510.00	71,463.56	122,510.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	3,812.76	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			769,792.00	778,079.00	430,775.05	778,079.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	32,000.00	32,000.00	6,860.34	32,000.00	0.00	0.0%
Classified Support Salaries		2200	88,878.00	95,454.00	51,825.46	95,454.00	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	152,516.00	163,804.00	93,049.85	163,804.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	418.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			273,394.00	291,258.00	152,153.65	291,258.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	194,932.00	196,281.00	57,128.48	196,281.00	0.00	0.0%
PERS		3201-3202	49,381.00	52,607.00	33,471.62	52,607.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	32,075.00	33,563.00	18,967.35	33,563.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	72,918.00	72,918.00	50,347.20	72,918.00	0.00	0.0%
Unemployment Insurance		3501-3502	522.00	537.00	288.97	537.00	0.00	0.0%
Workers' Compensation		3601-3602	25,557.00	26,198.00	14,290.96	26,198.00	0.00	0.0%
OPEB, Allocated		3701-3702	20,136.00	20,640.00	11,218.57	20,640.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,271.00	8,271.00	4,805.60	8,271.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			403,792.00	411,015.00	190,518.75	411,015.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	5,619.61	0.00	0.00	0.0%
Materials and Supplies		4300	29,207.00	566,326.00	24,760.68	566,326.00	0.00	0.0%
Noncapitalized Equipment		4400	10,596.00	10,596.00	24,420.23	10,596.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			39,803.00	576,922.00	54,800.52	576,922.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	20,278.75	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	52,844.00	52,844.00	35,548.90	52,844.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,500.00	7,500.00	1,782.33	7,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,500.00	9,500.00	(11.00)	9,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	60.00	60.00	19,818.71	60.00	0.00	0.0%
Communications		5900	1,200.00	1,200.00	770.76	1,200.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>71,104.00</b>	<b>71,104.00</b>	<b>78,188.45</b>	<b>71,104.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	74,521.00	74,521.00	40,834.96	74,521.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>74,521.00</b>	<b>74,521.00</b>	<b>40,834.96</b>	<b>74,521.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,632,406.00</b>	<b>2,202,899.00</b>	<b>947,271.38</b>	<b>2,202,899.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,586,230.00	4,179,415.00	853,317.75	4,179,415.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,386,989.00	1,772,477.00	852,689.93	1,772,477.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,000.00	16,000.00	20,077.24	16,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,989,219.00	5,967,892.00	1,726,084.92	5,967,892.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	932,637.00	1,224,891.00	660,151.97	1,224,891.00	0.00	0.0%
2) Classified Salaries		2000-2999	843,407.00	1,121,127.00	605,417.41	1,121,127.00	0.00	0.0%
3) Employee Benefits		3000-3999	876,787.00	1,074,351.00	424,829.73	1,074,351.00	0.00	0.0%
4) Books and Supplies		4000-4999	194,269.00	2,215,778.00	33,991.84	2,215,778.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	92,414.00	196,156.00	39,659.48	196,156.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	178,574.00	264,458.00	111,233.28	264,458.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,118,088.00	6,096,761.00	1,875,283.71	6,096,761.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(128,869.00)	(128,869.00)	(149,198.79)	(128,869.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	128,869.00	128,869.00	128,869.00	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			128,869.00	128,869.00	128,869.00	128,869.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(20,329.79)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	308,733.00	291,361.53		291,361.53	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)			308,733.00	291,361.53		291,361.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,733.00	291,361.53		291,361.53		
2) Ending Balance, June 30 (E + F1e)			308,733.00	291,361.53		291,361.53		
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	217,417.00	196,350.00		196,350.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	91,316.00	95,011.53		95,011.53		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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	4,179,415.00	853,317.75	4,179,415.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,586,230.00</b>	<b>4,179,415.00</b>	<b>853,317.75</b>	<b>4,179,415.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,302,654.00	1,472,585.00	637,133.41	1,472,585.00	0.00	0.0%
All Other State Revenue	All Other	8590	84,335.00	299,892.00	215,556.52	299,892.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,386,989.00</b>	<b>1,772,477.00</b>	<b>852,689.93</b>	<b>1,772,477.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	16,000.00	16,000.00	19,767.24	16,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>16,000.00</b>	<b>16,000.00</b>	<b>20,077.24</b>	<b>16,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,989,219.00</b>	<b>5,967,892.00</b>	<b>1,726,084.92</b>	<b>5,967,892.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	707,861.00	955,221.00	500,709.77	955,221.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	37,410.00	54,134.00	30,071.03	54,134.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	182,366.00	212,183.00	129,371.17	212,183.00	0.00	0.0%
Other Certificated Salaries		1900	5,000.00	3,353.00	0.00	3,353.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>932,637.00</b>	<b>1,224,891.00</b>	<b>660,151.97</b>	<b>1,224,891.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	455,865.00	572,169.00	260,949.37	572,169.00	0.00	0.0%
Classified Support Salaries		2200	59,000.00	65,702.00	59,043.28	65,702.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	125,972.00	190,632.00	111,472.34	190,632.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	137,311.00	187,508.00	107,214.51	187,508.00	0.00	0.0%
Other Classified Salaries		2900	65,259.00	105,116.00	66,737.91	105,116.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>843,407.00</b>	<b>1,121,127.00</b>	<b>605,417.41</b>	<b>1,121,127.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	236,167.00	283,674.00	109,342.65	283,674.00	0.00	0.0%
PERS		3201-3202	152,339.00	202,495.00	93,148.05	202,495.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	78,049.00	104,529.00	54,257.64	104,529.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	301,109.00	339,256.00	88,600.75	339,256.00	0.00	0.0%
Unemployment Insurance		3501-3502	895.00	1,177.00	632.64	1,177.00	0.00	0.0%
Workers' Compensation		3601-3602	43,517.00	57,471.00	31,024.23	57,471.00	0.00	0.0%
OPEB, Allocated		3701-3702	34,276.00	48,952.00	24,349.67	48,952.00	0.00	0.0%
OPEB, Active Employees		3751-3752	30,435.00	36,797.00	23,474.10	36,797.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>876,787.00</b>	<b>1,074,351.00</b>	<b>424,829.73</b>	<b>1,074,351.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	20,100.00	20,100.00	3,013.83	20,100.00	0.00	0.0%
Materials and Supplies		4300	174,169.00	2,191,178.00	30,978.01	2,191,178.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	4,500.00	0.00	4,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>194,269.00</b>	<b>2,215,778.00</b>	<b>33,991.84</b>	<b>2,215,778.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,013.00	18,305.00	4,550.96	18,305.00	0.00	0.0%
Dues and Memberships		5300	1,700.00	2,200.00	450.00	2,200.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,300.00	15,300.00	8,136.68	15,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,250.00	80,659.00	1,213.03	80,659.00	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	17,500.00	25,000.00	10,778.11	25,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	38,251.00	53,292.00	14,523.08	53,292.00	0.00	0.0%
Communications		5900	1,400.00	1,400.00	7.62	1,400.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>92,414.00</b>	<b>196,156.00</b>	<b>39,659.48</b>	<b>196,156.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	178,574.00	264,458.00	111,233.28	264,458.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>178,574.00</b>	<b>264,458.00</b>	<b>111,233.28</b>	<b>264,458.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,118,088.00</b>	<b>6,096,761.00</b>	<b>1,875,283.71</b>	<b>6,096,761.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	128,869.00	128,869.00	128,869.00	128,869.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			128,869.00	128,869.00	128,869.00	128,869.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			128,869.00	128,869.00	128,869.00	128,869.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,277,919.00	16,637,242.00	6,600,755.31	16,637,242.00	0.00	0.0%
3) Other State Revenue		8300-8599	933,445.00	933,445.00	441,847.82	933,445.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,821,460.00	2,825,060.00	1,475,909.26	2,825,060.00	0.00	0.0%
5) TOTAL, REVENUES			20,032,824.00	20,395,747.00	8,518,512.39	20,395,747.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,867,964.00	7,072,745.00	3,369,791.41	7,072,745.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,670,815.00	3,732,539.00	1,375,959.64	3,732,539.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,090,379.00	8,324,539.00	3,032,600.61	8,324,539.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	736,300.00	735,400.00	276,370.35	735,400.00	0.00	0.0%
6) Capital Outlay		6000-6999	475,000.00	574,523.00	141,235.30	574,523.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	3,732.48	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,025,752.00	1,039,086.00	631,878.35	1,039,086.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,866,210.00	21,478,832.00	8,831,568.14	21,478,832.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(833,386.00)	(1,083,085.00)	(313,055.75)	(1,083,085.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(833,386.00)	(1,083,085.00)	(313,055.75)	(1,083,085.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,730,265.00	7,006,826.90		7,006,826.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,730,265.00	7,006,826.90		7,006,826.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,730,265.00	7,006,826.90		7,006,826.90		
2) Ending Balance, June 30 (E + F1e)			4,896,879.00	5,923,741.90		5,923,741.90		
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	4,896,879.00	5,923,741.90		5,923,741.90		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	14,877,919.00	15,137,719.00	6,475,732.81	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	6,600,755.31	16,637,242.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	933,445.00	933,445.00	441,847.82	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	441,847.82	933,445.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,776,460.00	2,776,460.00	1,398,236.83	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		8662	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	4,208.43	8,600.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,821,460.00	2,825,060.00	1,475,909.26	2,825,060.00	0.00	0.0%
TOTAL, REVENUES			20,032,824.00	20,395,747.00	8,518,512.39	20,395,747.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	5,417,385.00	5,603,471.00	2,643,161.96	5,603,471.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,002,823.00	1,004,983.00	523,255.31	1,004,983.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	447,756.00	464,291.00	203,374.14	464,291.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,867,964.00	7,072,745.00	3,369,791.41	7,072,745.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,240,488.00	1,277,475.00	586,084.48	1,277,475.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	525,399.00	541,064.00	240,438.95	541,064.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,445,459.00	1,445,459.00	320,427.51	1,445,459.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,432.00	3,534.00	1,695.07	3,534.00	0.00	0.0%
Workers' Compensation		3601-3602	168,267.00	173,284.00	83,125.80	173,284.00	0.00	0.0%
OPEB, Allocated		3701-3702	132,551.00	136,504.00	65,252.63	136,504.00	0.00	0.0%
OPEB, Active Employees		3751-3752	155,219.00	155,219.00	78,935.20	155,219.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,670,815.00	3,732,539.00	1,375,959.64	3,732,539.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	704,154.00	707,354.00	306,451.45	707,354.00	0.00	0.0%
Noncapitalized Equipment		4400	225,000.00	232,000.00	18,439.67	232,000.00	0.00	0.0%
Food		4700	7,161,225.00	7,385,185.00	2,707,709.49	7,385,185.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,090,379.00	8,324,539.00	3,032,600.61	8,324,539.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	13,400.00	13,400.00	3,823.22	13,400.00	0.00	0.0%
Dues and Memberships		5300	7,000.00	7,000.00	3,323.59	7,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	179,000.00	179,000.00	32,432.47	179,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	297,000.00	297,000.00	122,677.46	297,000.00	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	34,700.00	30,200.00	18,265.39	30,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	198,200.00	201,800.00	91,568.59	201,800.00	0.00	0.0%
Communications		5900	7,000.00	7,000.00	4,279.63	7,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>736,300.00</b>	<b>735,400.00</b>	<b>276,370.35</b>	<b>735,400.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	175,000.00	175,000.00	13,080.30	175,000.00	0.00	0.0%
Equipment		6400	150,000.00	249,523.00	128,155.00	249,523.00	0.00	0.0%
Equipment Replacement		6500	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>475,000.00</b>	<b>574,523.00</b>	<b>141,235.30</b>	<b>574,523.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	3,732.48	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>3,732.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	1,025,752.00	1,039,086.00	631,878.35	1,039,086.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,025,752.00</b>	<b>1,039,086.00</b>	<b>631,878.35</b>	<b>1,039,086.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>20,866,210.00</b>	<b>21,478,832.00</b>	<b>8,831,568.14</b>	<b>21,478,832.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	750,000.00	750,000.00	1,235,141.00	750,000.00	0.00	0.0%
5) TOTAL, REVENUES			750,000.00	750,000.00	1,235,141.00	750,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,213,336.00	3,182,296.00	68,808.75	3,182,296.00	0.00	0.0%
6) Capital Outlay		6000-6999	65,026,393.00	63,200,418.00	4,109,506.10	63,200,418.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			68,239,729.00	66,382,714.00	4,178,314.85	66,382,714.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(67,489,729.00)	(65,632,714.00)	(2,943,173.85)	(65,632,714.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	30,390.00	0.00	30,390.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	30,390.00	0.00	30,390.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	9,000,000.00	9,054,000.00	9,000,000.00	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	9,000,000.00	9,054,000.00	9,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(67,489,729.00)	(56,632,714.00)	6,110,826.15	(56,632,714.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	73,762,843.00	77,326,180.08		77,326,180.08	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)			73,762,843.00	77,326,180.08		77,326,180.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,762,843.00	77,326,180.08		77,326,180.08		
2) Ending Balance, June 30 (E + F1e)			6,273,114.00	20,693,466.08		20,693,466.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,273,114.00	20,693,466.08		20,693,466.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	750,000.00	750,000.00	340,888.00	750,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		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	0.0%
TOTAL, REVENUES			750,000.00	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 (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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 Expenditures		5800	2,557,698.00	2,742,245.00	68,808.75	2,742,245.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,213,336.00	3,182,296.00	68,808.75	3,182,296.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	129,145.00	385,633.00	0.00	385,633.00	0.00	0.0%
Land Improvements		6170	9,130,495.00	13,797,675.00	1,059,718.99	13,797,675.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	54,798,732.00	47,765,589.00	2,991,340.71	47,765,589.00	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	968,021.00	1,251,521.00	58,446.40	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	63,200,418.00	4,109,506.10	63,200,418.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			68,239,729.00	66,382,714.00	4,178,314.85	66,382,714.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	30,390.00	0.00	30,390.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	30,390.00	0.00	30,390.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	30,390.00	0.00	30,390.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	30,390.00	0.00	30,390.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	9,000,000.00	9,000,000.00	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 Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	54,000.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	9,000,000.00	9,054,000.00	9,000,000.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	9,000,000.00	9,054,000.00	9,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000,000.00	1,000,000.00	1,626,603.80	1,000,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000,000.00	1,000,000.00	1,626,603.80	1,000,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	33,072.00	61,073.00	41,904.87	61,073.00	0.00	0.0%
6) Capital Outlay		6000-6999	20,909.00	166,860.00	0.00	166,860.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	98,000.00	0.00	98,000.00	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			53,981.00	325,933.00	41,904.87	325,933.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			946,019.00	674,067.00	1,584,698.93	674,067.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			946,019.00	674,067.00	1,584,698.93	674,067.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
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		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,837,771.00	11,334,851.09		11,334,851.09		
2) Ending Balance, June 30 (E + F1e)			11,783,790.00	12,008,918.09		12,008,918.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,783,790.00	12,008,918.09		12,008,918.09		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	51,533.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	129,997.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,000,000.00	1,000,000.00	1,445,073.80	1,000,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000,000.00	1,000,000.00	1,626,603.80	1,000,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,000,000.00	1,000,000.00	1,626,603.80	1,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,000.00	30,000.00	40,107.87	30,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,072.00	31,073.00	1,797.00	31,073.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,072.00	61,073.00	41,904.87	61,073.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,909.00	146,860.00	0.00	146,860.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,909.00	166,860.00	0.00	166,860.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	98,000.00	0.00	98,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	98,000.00	0.00	98,000.00	0.00	0.0%
TOTAL, EXPENDITURES			53,981.00	325,933.00	41,904.87	325,933.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	105,361.87	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	105,361.87	25,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,466.00	51,900.00	5,463.32	51,900.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	116,498.00	2,190,459.00	28,800.00	2,190,459.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,346,353.00	2,366,995.00	870,243.89	2,366,995.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,465,317.00	4,609,354.00	904,507.21	4,609,354.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,440,317.00)	(4,584,354.00)	(799,145.34)	(4,584,354.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	650,512.00	2,650,512.00	0.00	2,650,512.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	30,390.00	0.00	30,390.00	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			650,512.00	2,620,122.00	0.00	2,620,122.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(789,805.00)	(1,964,232.00)	(799,145.34)	(1,964,232.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,367,627.00	6,584,868.05		6,584,868.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,367,627.00	6,584,868.05		6,584,868.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,367,627.00	6,584,868.05		6,584,868.05		
2) Ending Balance, June 30 (E + F1e)			6,577,822.00	4,620,636.05		4,620,636.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,577,822.00	4,620,636.05		4,620,636.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	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%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	29,535.00	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	75,514.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	312.87	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			25,000.00	25,000.00	105,361.87	25,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	105,361.87	25,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,683.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	783.00	51,900.00	5,463.32	51,900.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,466.00	51,900.00	5,463.32	51,900.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,867.00	2,030,000.00	0.00	2,030,000.00	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	160,459.00	28,800.00	160,459.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			116,498.00	2,190,459.00	28,800.00	2,190,459.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	38,394.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	568,182.00	1,051,012.00	498,955.00	1,051,012.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	708,405.00	1,210,983.00	371,288.89	1,210,983.00	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	31,372.00	105,000.00	0.00	105,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,346,353.00	2,366,995.00	870,243.89	2,366,995.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,465,317.00	4,609,354.00	904,507.21	4,609,354.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	30,390.00	0.00	30,390.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	30,390.00	0.00	30,390.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			650,512.00	2,620,122.00	0.00	2,620,122.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	235,191.00	235,191.00	86,120.12	235,191.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,566,050.00	23,566,050.00	12,213,885.73	23,566,050.00	0.00	0.0%
5) TOTAL, REVENUES			23,801,241.00	23,801,241.00	12,300,005.85	23,801,241.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	23,855,618.00	24,173,399.00	23,615,538.20	24,173,399.00	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			23,855,618.00	24,173,399.00	23,615,538.20	24,173,399.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(54,377.00)	(372,158.00)	(11,315,532.35)	(372,158.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	317,781.00	317,780.25	317,781.00	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	317,781.00	317,780.25	317,781.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(54,377.00)	(54,377.00)	(10,997,752.10)	(54,377.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		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		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,259,997.00	23,447,236.04		23,447,236.04		
2) Ending Balance, June 30 (E + F1e)			20,205,620.00	23,392,859.04		23,392,859.04		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	20,205,620.00	23,392,859.04		23,392,859.04		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	235,191.00	235,191.00	86,120.12	235,191.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			235,191.00	235,191.00	86,120.12	235,191.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	22,752,244.00	22,752,244.00	11,296,665.76	22,752,244.00	0.00	0.0%
Unsecured Roll		8612	477,462.00	477,462.00	(75.77)	477,462.00	0.00	0.0%
Prior Years' Taxes		8613	15,348.00	15,348.00	121.82	15,348.00	0.00	0.0%
Supplemental Taxes		8614	320,996.00	320,996.00	601,572.92	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	269,430.00	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			23,566,050.00	23,566,050.00	12,213,885.73	23,566,050.00	0.00	0.0%
TOTAL, REVENUES			23,801,241.00	23,801,241.00	12,300,005.85	23,801,241.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	7,838,399.00	7,280,538.20	7,838,399.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			23,855,618.00	24,173,399.00	23,615,538.20	24,173,399.00	0.00	0.0%
TOTAL, EXPENDITURES			23,855,618.00	24,173,399.00	23,615,538.20	24,173,399.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	317,781.00	317,780.25	317,781.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	317,781.00	317,780.25	317,781.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	317,781.00	317,780.25	317,781.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	160,740.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			328,160.00	328,160.00	345,747.01	328,160.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,330,879.00	1,330,879.00	1,060,239.01	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	0.0%
9) TOTAL, EXPENDITURES			1,330,879.00	1,330,879.00	1,060,239.01	1,330,879.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,002,719.00)	(1,002,719.00)	(714,492.00)	(1,002,719.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) 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	0.0%
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			350,000.00	350,000.00	0.00	350,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(652,719.00)	(652,719.00)	(714,492.00)	(652,719.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,137,542.00	16,418,481.33		16,418,481.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
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)			14,484,823.00	15,765,762.33		15,765,762.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,484,823.00	15,765,762.33		15,765,762.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	328,160.00	328,160.00	185,007.01	328,160.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			328,160.00	328,160.00	185,007.01	328,160.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	43,923.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	116,817.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	160,740.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			328,160.00	328,160.00	345,747.01	328,160.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	545,879.00	545,879.00	500,239.01	545,879.00	0.00	0.0%
Other Debt Service - Principal		7439	785,000.00	785,000.00	560,000.00	785,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			1,330,879.00	1,330,879.00	1,060,239.01	1,330,879.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,330,879.00	1,330,879.00	1,060,239.01	1,330,879.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			350,000.00	350,000.00	0.00	350,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,261,886.00	18,261,886.00	13,268,821.16	18,261,886.00	0.00	0.0%
5) TOTAL, REVENUES			18,261,886.00	18,261,886.00	13,268,821.16	18,261,886.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	137,720.00	142,260.00	62,440.97	142,260.00	0.00	0.0%
3) Employee Benefits		3000-3999	59,506.00	60,872.00	24,893.09	60,872.00	0.00	0.0%
4) Books and Supplies		4000-4999	120,000.00	120,000.00	2,513.42	120,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	16,511,827.00	16,511,827.00	5,657,578.10	16,511,827.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,829,053.00	16,834,959.00	5,747,425.58	16,834,959.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,432,833.00	1,426,927.00	7,521,395.58	1,426,927.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,432,833.00	1,426,927.00	7,521,395.58	1,426,927.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	49,380,049.00	11,217,525.56		11,217,525.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,380,049.00	11,217,525.56		11,217,525.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			49,380,049.00	11,217,525.56		11,217,525.56		
2) Ending Net Position, June 30 (E + F1e)			50,812,882.00	12,644,452.56		12,644,452.56		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	50,812,882.00	12,644,452.56		12,644,452.56		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	376,652.04	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	984,617.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	18,261,886.00	18,261,886.00	11,628,997.89	18,261,886.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	278,554.23	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			18,261,886.00	18,261,886.00	13,268,821.16	18,261,886.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			18,261,886.00	18,261,886.00	13,268,821.16	18,261,886.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	137,720.00	142,260.00	62,440.97	142,260.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			137,720.00	142,260.00	62,440.97	142,260.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	24,875.00	25,695.00	11,025.05	25,695.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	10,536.00	10,882.00	4,704.57	10,882.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	16,260.00	16,260.00	5,520.90	16,260.00	0.00	0.0%
Unemployment Insurance		3501-3502	70.00	72.00	31.22	72.00	0.00	0.0%
Workers' Compensation		3601-3602	3,374.00	3,485.00	1,529.84	3,485.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,659.00	2,746.00	1,196.90	2,746.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,732.00	1,732.00	884.61	1,732.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			59,506.00	60,872.00	24,893.09	60,872.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	2,513.42	20,000.00	0.00	0.0%
Noncapitalized Equipment		4400	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			120,000.00	120,000.00	2,513.42	120,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,500.00	3,500.00	624.48	3,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	95.00	0.00	0.00	0.0%
Insurance		5400-5450	2,451,963.00	2,451,963.00	1,897,002.00	2,451,963.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	139.44	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,500.00	1,500.00	6,508.55	1,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,054,864.00	14,054,864.00	3,752,823.25	14,054,864.00	0.00	0.0%
Communications		5900	0.00	0.00	385.38	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,511,827.00	16,511,827.00	5,657,578.10	16,511,827.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			16,829,053.00	16,834,959.00	5,747,425.58	16,834,959.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

# Supplemental Forms

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	27,314.00	27,237.14	27,237.14	27,237.14	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	27,314.00	27,237.14	27,237.14	27,237.14	0.00	0%
<b>5. District Funded County Program ADA</b>						
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%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	56.00	46.83	46.83	46.83	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	27,370.00	27,283.97	27,283.97	27,283.97	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	362,983,323.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	29,785,358.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,674,707.00
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
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,087,509.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,083,085.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				326,193,541.00

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)*		27,619.97
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,810.06
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	0.00	0.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	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)	326,193,541.00	11,810.06
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 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%

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



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

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 11,000,665.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 269,633,633.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.08%

### Part II - Adjustments for Employment Separation Costs

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	14,091,912.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,578,270.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,604,202.76
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)	40.80
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	22,274,425.56
9. Carry-Forward Adjustment (Part IV, Line F)	(601,473.56)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,672,952.00

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	225,432,510.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	36,897,283.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	28,287,943.00
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. Enterprise (Function 6000, objects 1000-5999 except 5100)	139,131.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,323,985.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	15,013.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	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)	37,714,492.24
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)	7,859.20
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,128,378.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,832,303.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	19,865,223.00
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)	358,751,492.44

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

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 6.21%

**D. Preliminary Proposed Indirect Cost Rate**

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

(Line A10 divided by Line B18) 6.04%

#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>22,274,425.56</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>622,323.63</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.55%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.55%) times Part III, Line B18) or (the highest rate used to recover costs from any program (25.92%) times Part III, Line B18); zero if positive	<u>(601,473.56)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(601,473.56)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>6.04%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-300,736.78) is applied to the current year calculation and the remainder (\$-300,736.78) is deferred to one or more future years:	<u>6.13%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-200,491.19) is applied to the current year calculation and the remainder (\$-400,982.37) is deferred to one or more future years:	<u>6.15%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(601,473.56)</u>

Current LEA: 39-68585-0000000 Lodi Unified		
Selected SELPA: DQ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DQ	Lodi Area	

Second 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
	<b>UNDUPLICATED PUPIL COUNT</b>									4,341
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	3,968,066.00	0.00	1,073,739.00	337,835.00	2,100,364.00	4,460,774.00	13,410,507.00		25,351,285.00
2000-2999	Classified Salaries	2,573,664.00	0.00	0.00	53,112.00	1,109,988.00	5,776,940.00	6,473,369.00		15,987,073.00
3000-3999	Employee Benefits	2,701,067.00	0.00	402,330.00	181,855.00	1,609,357.00	5,413,957.00	9,195,463.00		19,504,029.00
4000-4999	Books and Supplies	1,179,530.00	0.00	0.00	130,104.00	2,699.00	91,766.00	346,956.00		1,751,055.00
5000-5999	Services and Other Operating Expenditures	1,559,256.00	0.00	5,927.00	1,000.00	0.00	3,264,023.00	239,077.00		5,069,283.00
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	11,981,583.00	0.00	1,481,996.00	703,906.00	4,822,408.00	19,007,460.00	29,665,372.00	0.00	67,662,725.00
7310	Transfers of Indirect Costs	663,734.00	0.00	0.00	0.00	0.00	0.00	3,074.00		666,808.00
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	663,734.00	0.00	0.00	0.00	0.00	0.00	3,074.00	0.00	666,808.00
	TOTAL COSTS	12,645,317.00	0.00	1,481,996.00	703,906.00	4,822,408.00	19,007,460.00	29,668,446.00	0.00	68,329,533.00
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	3,879,924.00	0.00	979,203.00	337,835.00	2,091,633.00	4,420,315.00	13,230,945.00		24,939,855.00
2000-2999	Classified Salaries	2,437,860.00	0.00	0.00	53,112.00	210,336.00	2,589,794.00	2,711,518.00		8,002,620.00
3000-3999	Employee Benefits	2,612,826.00	0.00	375,152.00	181,855.00	1,063,346.00	3,582,399.00	7,513,148.00		15,328,726.00
4000-4999	Books and Supplies	929,424.00	0.00	0.00	130,104.00	2,464.00	91,766.00	303,736.00		1,457,494.00
5000-5999	Services and Other Operating Expenditures	1,061,795.00	0.00	4,427.00	1,000.00	0.00	2,928,287.00	153,708.00		4,149,217.00
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	10,921,829.00	0.00	1,358,782.00	703,906.00	3,367,779.00	13,612,561.00	23,913,055.00	0.00	53,877,912.00
7310	Transfers of Indirect Costs	201,551.00	0.00	0.00	0.00	0.00	0.00	3,074.00		204,625.00
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	201,551.00	0.00	0.00	0.00	0.00	0.00	3,074.00	0.00	204,625.00
	TOTAL BEFORE OBJECT 8980	11,123,380.00	0.00	1,358,782.00	703,906.00	3,367,779.00	13,612,561.00	23,916,129.00	0.00	54,082,537.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									6,266,843.00
	TOTAL COSTS									60,349,380.00

Second 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
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,896,124.00	0.00	0.00	0.00	0.00	0.00	68,808.00		1,964,932.00
3000-3999	Employee Benefits	867,962.00	0.00	0.00	0.00	0.00	0.00	25,335.00		893,297.00
4000-4999	Books and Supplies	516,415.00	0.00	0.00	471.00	134.00	664.00	300.00		517,984.00
5000-5999	Services and Other Operating Expenditures	359,425.00	0.00	500.00	0.00	0.00	0.00	2,100.00		362,025.00
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	3,639,926.00	0.00	500.00	471.00	134.00	664.00	96,543.00	0.00	3,738,238.00
7310	Transfers of Indirect Costs	5,653.00	0.00	0.00	0.00	0.00	0.00	3,074.00		8,727.00
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	5,653.00	0.00	0.00	0.00	0.00	0.00	3,074.00	0.00	8,727.00
	TOTAL BEFORE OBJECT 8980	3,645,579.00	0.00	500.00	471.00	134.00	664.00	99,617.00	0.00	3,746,965.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									6,266,843.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									30,336,111.00
	TOTAL COSTS									40,349,919.00

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

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
	<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	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		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	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								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
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	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		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	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	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									0.00



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
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries		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	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								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	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)										0.00
	TOTAL COSTS										0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries		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	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	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)										0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										0.00
	TOTAL COSTS										0.00

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

**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.

1. 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.
3. 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;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
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<hr/>	<hr/>	<hr/>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

**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)

Available for MOE reduction.  
(line (a) minus line (c), zero if negative)

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).

Available to set aside for EIS  
(line (b) minus line (e), zero if negative)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:


**SELPA:** Lodi Area (DQ)

**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-28	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	68,329,533.00		
b. Less: Expenditures paid from federal sources	7,980,153.00		
c. Expenditures paid from state and local sources	60,349,380.00	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	60,349,380.00	57,997,840.72	2,351,539.28

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	68,329,533.00		
b. Less: Expenditures paid from federal sources	7,980,153.00		
c. Expenditures paid from state and local sources	60,349,380.00	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	60,349,380.00	57,997,840.72	2,351,539.28
d. Special education unduplicated pupil count	4,341.00	4,341.00	
e. Per capita state and local expenditures (A2c/A2d)	13,902.18	13,360.48	541.70

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.

**SELPA:** Lodi Area (DQ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2018-19	Comparison Year 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	40,349,919.00	39,158,461.20	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for 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	40,349,919.00	39,158,461.20	1,191,457.80

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	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 only.			
a. Expenditures paid from local sources	40,349,919.00	39,158,461.20	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for 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	40,349,919.00	39,158,461.20	1,191,457.80
b. Special education unduplicated pupil count	4,341	4,341	
c. Per capita local expenditures (B2a/B2b)	9,295.07	9,020.61	274.46

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.

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# Criteria & Standards

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

##### Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	27,237.14	27,237.14		
Charter School		0.00		
<b>Total ADA</b>	<b>27,237.14</b>	<b>27,237.14</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	27,215.83	27,215.83		
Charter School				
<b>Total ADA</b>	<b>27,215.83</b>	<b>27,215.83</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	27,215.83	27,215.83		
Charter School				
<b>Total ADA</b>	<b>27,215.83</b>	<b>27,215.83</b>	<b>0.0%</b>	<b>Met</b>

#### 1B. Comparison of District ADA to the Standard

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

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

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

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	28,640	28,640		
Charter School				
<b>Total Enrollment</b>	<b>28,640</b>	<b>28,640</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	28,640	28,640		
Charter School				
<b>Total Enrollment</b>	<b>28,640</b>	<b>28,640</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	28,640	28,640		
Charter School				
<b>Total Enrollment</b>	<b>28,640</b>	<b>28,640</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

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



### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	26,885	28,640	
Charter School			
<b>Total ADA/Enrollment</b>	<b>26,885</b>	<b>28,640</b>	<b>93.9%</b>
Second Prior Year (2016-17)			
District Regular	27,153	28,640	
Charter School			
<b>Total ADA/Enrollment</b>	<b>27,153</b>	<b>28,640</b>	<b>94.8%</b>
First Prior Year (2017-18)			
District Regular	27,132	28,640	
Charter School			
<b>Total ADA/Enrollment</b>	<b>27,132</b>	<b>28,640</b>	<b>94.7%</b>
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>95.0%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	27,237	28,640		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>27,237</b>	<b>28,640</b>	<b>95.1%</b>	<b>Not Met</b>
1st Subsequent Year (2019-20)				
District Regular	27,216	28,640		
Charter School				
<b>Total ADA/Enrollment</b>	<b>27,216</b>	<b>28,640</b>	<b>95.0%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	27,216	28,640		
Charter School				
<b>Total ADA/Enrollment</b>	<b>27,216</b>	<b>28,640</b>	<b>95.0%</b>	<b>Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

Attendance ADA current percentages being recorded support this minor increase.

#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	288,176,902.00	287,283,327.00	-0.3%	Met
1st Subsequent Year (2019-20)	290,287,766.00	290,287,766.00	0.0%	Met
2nd Subsequent Year (2020-21)	297,902,220.00	297,902,220.00	0.0%	Met

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

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

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

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

## 5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	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:		83.9%

	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%

### 5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	198,925,660.00	239,905,018.00	82.9%	Met
1st Subsequent Year (2019-20)	207,894,534.00	242,575,371.00	85.7%	Met
2nd Subsequent Year (2020-21)	214,023,281.00	248,704,117.00	86.1%	Met

### 5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

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

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2018-19)	21,691,418.00	23,519,648.00	8.4%	Yes
1st Subsequent Year (2019-20)	16,946,649.00	17,552,139.00	3.6%	No
2nd Subsequent Year (2020-21)	16,946,649.00	17,552,139.00	3.6%	No

**Explanation:**  
(required if Yes)

New Title IV funding and confirmed funding levels on existing Federal Programs

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	48,205,874.00	48,440,777.00	0.5%	No
1st Subsequent Year (2019-20)	42,110,416.00	40,796,524.00	-3.1%	No
2nd Subsequent Year (2020-21)	43,234,764.00	40,796,524.00	-5.6%	Yes

**Explanation:**  
(required if Yes)

MYP for 2nd year are estimated to be the same as 1st subsequent year- Without colas until confirmed

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	3,087,237.09	3,687,155.00	19.4%	Yes
1st Subsequent Year (2019-20)	1,122,214.00	3,687,155.00	228.6%	Yes
2nd Subsequent Year (2020-21)	1,122,214.00	3,687,115.00	228.6%	Yes

**Explanation:**  
(required if Yes)

Local revenue rates are estimated to continue at current year rate. Current year budget reflects received local revenues

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	31,554,175.32	29,391,696.00	-6.9%	Yes
1st Subsequent Year (2019-20)	24,000,000.00	18,201,169.00	-24.2%	Yes
2nd Subsequent Year (2020-21)	24,000,000.00	18,201,169.00	-24.2%	Yes

**Explanation:**  
(required if Yes)

Current year supplies budgets reduced in unrestricted accounts to reduce operating deficit. Current year supply budgets at adoption and 1st Interim were in excess of historical averages for expenditures and were reduced for ongoing as well as unearned revenue and carryover related expenditures were removed for 1st and 2nd subsequent years.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	39,404,996.76	41,017,230.00	4.1%	No
1st Subsequent Year (2019-20)	32,046,643.50	36,225,225.00	13.0%	Yes
2nd Subsequent Year (2020-21)	32,046,643.50	36,225,225.00	13.0%	Yes

**Explanation:**  
(required if Yes)

Unearned revenue and carryover related expenditures were removed for 1st and 2nd subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2018-19)	72,984,529.09	75,647,580.00	3.6%	Met
1st Subsequent Year (2019-20)	60,179,279.00	62,035,818.00	3.1%	Met
2nd Subsequent Year (2020-21)	61,303,627.00	62,035,778.00	1.2%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	70,959,172.08	70,408,926.00	-0.8%	Met
1st Subsequent Year (2019-20)	56,046,643.50	54,426,394.00	-2.9%	Met
2nd Subsequent Year (2020-21)	56,046,643.50	54,426,394.00	-2.9%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

**Explanation:**

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

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,729,947.92	10,090,653.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		9,962,318.00	

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

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

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

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2018-19)	6,704,097.00	242,700,399.00	N/A	Met
1st Subsequent Year (2019-20)	347,672.00	242,575,371.00	N/A	Met
2nd Subsequent Year (2020-21)	(1,482,798.00)	248,704,117.00	0.6%	Met

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

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

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

## 9. CRITERION: Fund and Cash Balances

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

### 9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2018-19)	62,043,400.18	Met
1st Subsequent Year (2019-20)	61,639,967.97	Met
2nd Subsequent Year (2020-21)	60,157,169.86	Met

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

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

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

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

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2018-19)	62,043,400.18	Met

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

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

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

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



## 10. CRITERION: Reserves

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

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

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

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

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

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

Yes

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	554,300.00	554,300.00	554,300.00

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

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	359,332,292.00	349,910,525.00	357,926,566.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	359,332,292.00	349,910,525.00	357,926,566.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,779,968.76	10,497,315.75	10,737,796.98
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>10,779,968.76</b>	<b>10,497,315.75</b>	<b>10,737,796.98</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	10,840,623.00	10,591,623.00	10,832,104.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	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)	(1.59)		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	10,840,621.41	10,591,623.00	10,832,104.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.02%	3.03%	3.03%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>10,779,968.76</b>	<b>10,497,315.75</b>	<b>10,737,796.98</b>
Status:	Met	Met	Met

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

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

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

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

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2018-19)	(46,449,927.00)	(46,693,607.00)	0.5%	243,680.00	Met
1st Subsequent Year (2019-20)	(51,309,173.99)	(53,346,421.00)	4.0%	2,037,247.01	Met
2nd Subsequent Year (2020-21)	(52,229,328.79)	(55,984,821.00)	7.2%	3,755,492.21	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2018-19)	3,143,577.00		-100.0%	(3,143,577.00)	Not Met
1st Subsequent Year (2019-20)	1,143,577.00		-100.0%	(1,143,577.00)	Not Met
2nd Subsequent Year (2020-21)	1,143,577.00		-100.0%	(1,143,577.00)	Not Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

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

Due to personnel related salary and benefit increases.

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

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

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

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

In Current year a one time contribution of \$2,000,000 to fund 40 was made.

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

**Project Information:**  
(required if YES)


## S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	9	01/8011	01/7439, 56/7439	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				
State School Building Loans				
Compensated Absences				1,136,811

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

	(1)	01/8011	01/7439	5,000,000
TOTAL:				236,819,505

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	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

Other Long-term Commitments (continued):

	56,877	5,056,677		
	10,500			
Total Annual Payments:	36,310,996	31,628,795	25,978,044	24,794,302
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
66,751,143.00	66,751,143.00
0.00	0.00
66,751,143.00	66,751,143.00

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

Actuarial	Actuarial
Jun 30, 2017	Jun 30, 2017

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

3. OPEB Contributions

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

First Interim (Form 01CSI, Item S7A)	Second Interim
7,318,752.00	7,318,752.00
7,318,752.00	7,318,752.00
7,318,752.00	7,318,752.00

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

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

7,318,752.00	6,828,870.00
7,318,752.00	6,828,870.00
7,318,752.00	6,828,870.00

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

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

1,595,623.00	1,595,623.00
1,643,541.00	1,643,541.00
2,053,031.00	2,053,031.00

- d. Number of retirees receiving OPEB benefits

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

436	436
458	458
479	479

4. Comments:



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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	12,378,234.00	12,378,234.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2018-19)	3,346,305.00	3,346,305.00
1st Subsequent Year (2019-20)	3,401,853.00	3,401,853.00
2nd Subsequent Year (2020-21)	3,458,324.00	3,458,324.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)	4,554,142.00	4,554,142.00
1st Subsequent Year (2019-20)	4,629,741.00	4,629,741.00
2nd Subsequent Year (2020-21)	4,706,585.00	4,706,585.00

4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of first interim projections?

Yes

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,636.4	1,642.9	1,642.9	1,642.9

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since First Interim Projections

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

Oct 16, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 16, 2018

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

n/a

If Yes, date of budget revision board adoption:

Oct 16, 2018

4. Period covered by the agreement:

Begin Date: Jul 01, 2018

End Date: Jun 30, 2019

5. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

Yes

Yes

Yes

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

Yes	Yes	Yes

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

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

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

If Yes, explain the nature of the new costs:

No		

--

**Certificated (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?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes

**Certificated (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?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Yes	Yes	Yes
No	No	No

**Certificated (Non-management) - Other**

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


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

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

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

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	1,117.0	1,126.4	1,126.4	1,126.4

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

### Negotiations Settled Since First Interim Projections

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

Dec 11, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 11, 2018

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

Yes

If Yes, date of budget revision board adoption:

Dec 11, 2018

4. Period covered by the agreement:

Begin Date: Jul 01, 2018

End Date: Jun 30, 2019

5. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

Yes

Yes

Yes

### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

### Multiyear Agreement

Total cost of salary settlement

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

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

### Negotiations Not Settled

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

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

7. Amount included for any tentative salary schedule increases

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
10,575,317	10,575,317	10,575,317
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

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

No		
----	--	--

--

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
	801,575	844,940

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
No	No	No

**Classified (Non-management) - Other**

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


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

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

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

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

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	136.5	139.0	139.0	139.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

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

If Yes, complete questions 3 and 4.

No

#### Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	Yes	Yes
2,011,892		
yes		

#### Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

## S9. Status of Other Funds

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

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

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

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

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

No

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

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 comment.

**Comments:**  
(optional)

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## End of School District Second Interim Criteria and Standards Review

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# Technical Review Checks Projected Totals

Second 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)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

## **EXPORT CHECKS**

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

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

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

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

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

Explanation: Separate Cashflow worksheets are being used and will be 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.) EXCEPTION**

Explanation: Separate MYP worksheets are being used and will be provided.

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

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

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

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

Checks Completed.



# Technical Review Checks Original Budget

Second 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:

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- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
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CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
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CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
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EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

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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

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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

=====

LEA: 39-68585-0000000 Lodi Unified

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

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Export of USER General Ledger started at 2/27/2019 6:37:32 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: 3062

Fiscal Year: 2018-19  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 2: 2882

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: 2885

Export USER General Ledger completed at 2/27/2019 6:37:33 PM

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Export of Supplementals (USER ELEMENTs) started at 2/27/2019 6:37:33 PM

Fiscal Year: 2018-19  
Type of Data: Actuals to Date  
Number of records exported in group 5: 101

Fiscal Year: 2018-19  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 6: 201

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: 2271

Export of Supplemental (USER ELEMENTs) completed at 2/27/2019 6:37:34 PM

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Export of Explanations started at 2/27/2019 6:37:34 PM

Fiscal Year: 2018-19  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 9: 1

Fiscal Year: 2018-19  
Type of Data: Projected Totals  
Number of records exported in group 10: 2

Export of Explanations completed at 2/27/2019 6:37:34 PM

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Export of TRC Log started at 2/27/2019 6:37:34 PM

Fiscal Year: 2018-19  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 11: 43

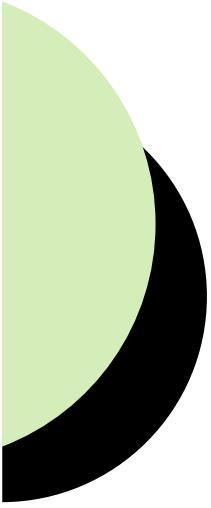
Fiscal Year: 2018-19  
Type of Data: Original Budget  
Number of records exported in group 12: 43

Fiscal Year: 2018-19  
Type of Data: Projected Totals  
Number of records exported in group 13: 54

Export of TRC Log completed at 2/27/2019 6:37:34 PM

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





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# 2018-19 Second Interim Financial Report County Assumptions

**LODI UNIFIED SCHOOL DISTRICT**  
Budget Department

**2018/19 SECOND INTERIM FINANCIAL REPORT**  
**COUNTY ASSUMPTIONS**

**TABLE OF CONTENTS**

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B. Unrestricted .....	2-9
C. Restricted .....	10-17
D. Ending Fund Balance Components .....	18



2018-19 2nd Interim

Lodi Unified School

District

The undersigned, hereby certify that the Board of Education of the Lodi Unified School School District, at its meeting on March 5, 2019, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed:   
President, Board of Education

Date: 3/5/2019

Signed:   
District Superintendent

Date: 3/5/2019



2018-19 2nd Interim

Lodi Unified School

District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2018-19 1st Interim Totals	2nd Interim (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
ADA Used for LCFF (Funded):		27218.66 ADA	27218.66 ADA	27218.66 ADA
Estimated P-2 ADA:		27218.66 ADA	27218.66 ADA	27218.66 ADA
Total Change from Prior Period		\$ (889,873)	\$ 8,894,494	\$ 6,936,676
Adjusted Budget Amount	\$ 282,610,230	\$ 281,720,357	\$ 290,614,851	\$ 297,551,527
Please describe reason(s) for changes:		Small ADA drop and Unduplicated Student % drop	Unduplicated Student % drop	Unduplicated Student % drop
			COLA Increase	COLA Increase
<b>Federal Revenue (8100-8299):</b>				
% Increase (Decrease) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 934,714	\$ (934,714)	\$
Total Change from Prior Period		\$ 934,714	\$ (934,714)	\$ -
Adjusted Budget Amount	\$ -	\$ 934,714	\$ -	\$ -
Please describe reason(s) for changes:		MAA Billing funds received	Backed out MAA one time funding	



	1st Interim Totals	2nd Interim (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
<b><u>State Revenue (8300-8599):</u></b>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 36,945	(4,993,038)	
Total Change from Prior Period		\$ 36,945	\$ (4,993,038)	\$ -
Adjusted Budget Amount	<u>\$ 10,383,922</u>	<u>\$ 10,420,867</u>	<u>\$ 5,427,829</u>	<u>\$ 5,427,829</u>
Please describe reason(s) for changes:		Allocation commitment changes	Reduced one time mandated cost reimbursement	
<b><u>REVENUES Cont.:</u></b>				
<b><u>Local Revenue (8600-8799):</u></b>				
% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 491,853	\$ -	\$
Total Change from Prior Period		\$ 491,853	\$ -	\$ -
Adjusted Budget Amount	<u>\$ 2,530,312</u>	<u>\$ 3,022,165</u>	<u>\$ 3,022,165</u>	<u>\$ 3,022,165</u>
Please describe reason(s) for changes:		Actual Local Revenues Received Increase		

	1st Interim Totals	2nd Interim (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____ -	\$ _____ -	\$ _____ -
Total Change from Prior Period		\$ _____ -	\$ _____ -	\$ _____ -
Adjusted Budget Amount	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Please describe reason(s) for changes:		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
<b><u>Contributions (8980-8999):</u></b>				
(Incr.)Decr. for Sp. Ed. :		\$ _____	_____	_____
( Incr.)Decr. for On-going Major Maint (RRM). :		\$ _____	_____	_____
Other One time \$ included in:		\$ _____	_____	_____
Plus(Minus) Other \$ changes:	_____	\$ _____ (243,680)	_____ (6,652,814)	_____ (2,638,400)
Total Change from Prior Period		\$ _____ (243,680)	\$ _____ (6,652,814)	\$ _____ (2,638,400)
Adjusted Budget Amount	\$ (46,449,927)	\$ _____ (46,693,607)	\$ _____ (53,346,421)	\$ _____ (55,984,821)
Please describe reason(s) for changes:		Budget Adjustments were made in Resources to reflect	_____	_____
		projected expenses reducing budgeted amounts	_____	_____
		_____	_____	_____
		_____	_____	_____
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ _____ (243,680)	\$ _____ (6,652,814)	\$ _____ (2,638,400)
Adjusted Budget Amount	\$ (46,449,927)	\$ _____ (46,693,607)	\$ _____ (53,346,421)	\$ _____ (55,984,821)
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 249,074,537</b>	<b>\$ 249,404,496</b>	<b>\$ 245,718,424</b>	<b>\$ 250,016,700</b>

	1st Interim Totals	2nd Interim (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
<b><u>EXPENSES:</u></b>				
<b><u>Object 1XXX:</u></b>		<u>% Increase/(Decrease)</u> <u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u> <u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u> <u>\$ Increase/(Decrease)</u>
Step & Column included in:		_____ %    \$ _____	_____ <b>1.66</b> %    \$ _____	_____ <b>1.66</b> %    \$ _____
Settlement included in:		_____ %    \$ _____	_____ %    \$ _____	_____ %    \$ _____
<u>Other:</u>				
Growth Positions:		_____ FTE    \$ _____	_____ FTE    \$ _____	_____ FTE    \$ _____
One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ (1,971,729)	\$ 586,415	\$ 9,734
Total Change from Prior Period		\$ (1,971,729)	\$ 2,980,838	\$ 2,443,905
Adjusted Budget Amount	<u>\$ 115,885,957</u>	<u>\$ 113,914,228</u>	<u>\$ 116,895,066</u>	<u>\$ 119,338,971</u>

LCFF K-3 Grade Span ratio  N/A Negotiated Class Sizes 1: \_\_\_\_\_ 1: \_\_\_\_\_ 1: \_\_\_\_\_

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:

Budget Adjustments were made to reflect			
projected expenses reducing budgeted amounts			
Reduced Budget for Positions that have been open			

<b><u>Object 2XXX:</u></b>		<u>% Increase/(Decrease)</u> <u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u> <u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u> <u>\$ Increase/(Decrease)</u>
Step included in:		_____ %    \$ _____	_____ <b>1.65</b> %    \$ _____	_____ <b>1.65</b> %    \$ _____
Settlement included in:		_____ <b>3.7</b> %    \$ _____	_____ %    \$ _____	_____ %    \$ _____
<u>Other:</u>				
Growth Positions:		_____ FTE    \$ _____	_____ FTE    \$ _____	_____ FTE    \$ _____
One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ 1,034,355	\$ _____
Total Change from Prior Period		\$ 731,908	\$ 1,861,828	\$ 841,127
Adjusted Budget Amount	<u>\$ 30,095,819</u>	<u>\$ 30,827,727</u>	<u>\$ 32,689,555</u>	<u>\$ 33,530,682</u>

Please describe reason(s) for changes:

Classified Employee Settlement related costs			



	1st Interim Totals	2nd Interim (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
<b>Object 4XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (1,268,134)	\$ (7,348,522)	\$ 1,000,000
Total Change from Prior Period		\$ (1,268,134)	\$ (7,348,522)	\$ 1,000,000
Adjusted Budget Amount	\$ 17,735,122	\$ 16,466,988	\$ 9,118,466	\$ 10,118,466
Please describe reason(s) for changes:				

<u>Budgets adjusted to reflect estimated year end needs</u>	<u>Reduced Expenditures from carryover and one time funds</u>	<u>Increase in Unrestricted Textbook budget</u>
<u>Reduced Unrestricted Textbook budget</u>	<u>Reduced Unrestricted Textbook budget</u>	

**EXPENSES Cont.:**

<b>Object 5XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (129,387)	\$ (950,000)	
Total Change from Prior Period		\$ (129,387)	\$ (950,000)	\$ -
Adjusted Budget Amount	\$ 26,907,558	\$ 26,778,171	\$ 25,828,171	\$ 25,828,171
Please describe reason(s) for changes:				

<u>Budgets adjusted to reflect estimated year end needs</u>		



	1st Interim Totals	2nd Interim (Unrestricted Only) 2018-19	Projected (Unrestricted Only) 2019-20	Projected (Unrestricted Only) 2020-21
<b><u>Direct Support/Indirect Costs - Objects 7300-7399</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (107,012)	\$	\$
Total Change from Prior Period		\$ (107,012)	\$ -	\$ -
Adjusted Budget Amount	\$ (3,966,073)	\$ (4,073,085)	\$ (4,073,085)	\$ (4,073,085)
Please describe reason(s) for changes:				
		Budgets adjusted to reflect estimated year end needs		
<b><u>Other Financing Uses - Objects 7610-7699</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ -	\$ -2000000	\$
Total Change from Prior Period		\$ -	\$ (2,000,000)	\$ -
Adjusted Budget Amount	\$ 2,795,381	\$ 2,795,381	\$ 795,381	\$ 795,381
Please describe reason(s) for changes:				
			Reduced one time \$2,000,000 to fund 40	
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 245,974,137</b>	<b>\$ 242,700,399</b>	<b>\$ 241,370,752</b>	<b>\$ 248,499,498</b>
<b>Please attach additional sheets as necessary.</b>				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 3,100,400</b>	<b>\$ 6,704,097</b>	<b>\$ 4,347,672</b>	<b>\$ 1,517,202</b>



2018-19 2nd Interim

Lodi Unified School

District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2018-19 1st Interim Totals	2nd Interim (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b>Federal Revenue (8100-8299):</b>				
% Increase (Decrease) included in:	_____ %	\$ _____	_____ %	\$ _____
One time \$ included in:		\$ _____		\$ _____
Plus(Minus) Other \$ changes:		\$ 893,516	\$ (5,032,795)	\$ _____
Total Change from Prior Period		\$ 893,516	\$ (5,032,795)	\$ -
Adjusted Budget Amount	\$ 21,691,418	\$ 22,584,934	\$ 17,552,139	\$ 17,552,139
Please describe reason(s) for changes:	Newly funded Title IV and updated allocations for Federal Prior Year Deferred Revenue Reduction			
	Programs			



	1st Interim Totals	2nd Interim (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
<b><u>State Revenue (8300-8599):</u></b>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 197,958	\$ (2,651,215)	\$
Total Change from Prior Period		\$ 197,958	\$ (2,651,215)	\$ -
Adjusted Budget Amount	\$ 37,821,952	\$ 38,019,910	\$ 35,368,695	\$ 35,368,695
Please describe reason(s) for changes:		Updated allocations for state grants	Prior Year Deferred Revenue Reduction	

**REVENUES Cont.:**

**Local Revenue (8600-8799):**

% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 108,065	\$	\$
Total Change from Prior Period		\$ 108,065	\$ -	\$ -
Adjusted Budget Amount	\$ 556,925	\$ 664,990	\$ 664,990	\$ 664,990
Please describe reason(s) for changes:		Updated revenues with already received amounts		

	1st Interim Totals	2nd Interim (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____ -	\$ _____ -	\$ _____ -
Total Change from Prior Period		\$ _____ -	\$ _____ -	\$ _____ -
Adjusted Budget Amount	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Please describe reason(s) for changes:		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
<b><u>Contributions (8980-8999):</u></b>				
Incr.(Decr.) for Sp. Ed. :		\$ _____ -	\$ _____ -	\$ _____ -
Incr.(Decr.) for On-going Major Maint (RRM). :		\$ _____ -	\$ _____ -	\$ _____ -
Other One time \$ included in:		\$ _____ -	\$ _____ -	\$ _____ -
Plus(Minus) Other \$ changes:		\$ _____ 243,680	\$ _____ 6,652,814	\$ _____ 2,638,400
Total Change from Prior Period		\$ _____ 243,680	\$ _____ 6,652,814	\$ _____ 2,638,400
Adjusted Budget Amount	\$ _____ 46,449,927	\$ _____ 46,693,607	\$ _____ 53,346,421	\$ _____ 55,984,821
Please describe reason(s) for changes:		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ _____ 243,680	\$ _____ 6,652,814	\$ _____ 2,638,400
Adjusted Budget Amount	\$ _____ 46,449,927	\$ _____ 46,693,607	\$ _____ 53,346,421	\$ _____ 55,984,821
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 106,520,222</b>	<b>\$ 107,963,441</b>	<b>\$ 106,932,245</b>	<b>\$ 109,570,645</b>

	1st Interim Totals	2nd Interim (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
<b><u>EXPENSES:</u></b>				
<b><u>Object 1XXX:</u></b>				
Step & Column included in:		% Increase/(Decrease) \$	% Increase/(Decrease) \$	% Increase/(Decrease) \$
Settlement included in:		% \$	% \$	% \$
<u>Other:</u>				
Growth Positions:		FTE \$	FTE \$	FTE \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 545,232	\$	\$
Total Change from Prior Period		\$ 545,232	\$ 503,447	\$ 511,804
Adjusted Budget Amount	\$ 29,782,917	\$ 30,328,149	\$ 30,831,596	\$ 31,343,401
Please describe reason(s) for changes:				

Updated to reflect estimated actuals to include new Title IV

<b><u>Object 2XXX:</u></b>				
Step included in:		% Increase/(Decrease) \$	% Increase/(Decrease) \$	% Increase/(Decrease) \$
Settlement included in:		% \$	% \$	% \$
<u>Other:</u>				
Growth Positions:		FTE \$	FTE \$	FTE \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 837,780	\$	\$
Total Change from Prior Period		\$ 837,780	\$ 318,816	\$ 324,076
Adjusted Budget Amount	\$ 18,484,398	\$ 19,322,178	\$ 19,640,994	\$ 19,965,070
Please describe reason(s) for changes:				

Updated to reflect estimated actuals to include new Title IV

Changes also for 3.7% classified raise

	1st Interim Totals	2nd Interim (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21		
<b>Object 3XXX:</b>						
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$ 204,934	%	\$ 222,041	%	\$ 222,041
Increase in Statutory due to Settlement	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ 1,070,790	%	\$ 829,373	%	\$ 829,373
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ -	%	\$ -	%	\$ -
Total \$ Change in Statutory		\$ -		\$ 1,275,724		\$ 1,051,414
Change in Health & Welfare :						
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ -	%	\$ -	%	\$ -
Are you budgeting at the CAP ?	Yes/No		Yes/No		Yes/No	
Total \$ Change in H & W		\$ -		\$ -		\$ -
Changes in Other Benefits:	%	\$ (204,346)	%	\$ -	%	\$ -
Total \$ Change in Benefits:		\$ (204,346)		\$ 1,275,724		\$ 1,051,414
One time benefit \$ included above:		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ (204,346)		\$ 1,275,724		\$ 1,051,414
Adjusted Budget Amount	\$ 33,268,213	\$ 33,063,867		\$ 34,339,591		\$ 35,391,005
Please describe changes next page:						
		Reduced benefit budget to reflect estimated actuals				
		Increases for classified settlement are included in the \$				

	1st Interim Totals	2nd Interim (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
<b>Object 4XXX:</b>				
% Increase(Decrease) included in:	_____ %	\$ _____	_____ % \$ _____	_____ % \$ _____
Flat \$ Increase(Decrease) included in:		\$ _____	\$ _____	\$ _____
One time \$ included in:		\$ (894,345)	\$ (3,842,005)	\$ _____
Total Change from Prior Period		\$ (894,345)	\$ (3,842,005)	\$ -
Adjusted Budget Amount	<u>\$ 13,819,053</u>	\$ 12,924,708	\$ 9,082,703	\$ 9,082,703

Please describe reason(s) for changes:

Program changes made after 1st Interim mostly due to	Reduced costs related to Prior Year Deferred Revenues
increases in personnel related costs due to classified	
settlement	

**EXPENSES Cont.:**

<b>Object 5XXX:</b>				
% Increase(Decrease) included in:	_____ %	\$ _____	_____ % \$ _____	_____ % \$ _____
Flat \$ Increase(Decrease) included in:		\$ _____	\$ _____	\$ _____
One time \$ included in:		\$ 1,741,620	\$ (3,842,005)	\$ _____
Total Change from Prior Period		\$ 1,741,620	\$ (3,842,005)	\$ -
Adjusted Budget Amount	<u>\$ 12,497,439</u>	\$ 14,239,059	\$ 10,397,054	\$ 10,397,054

Please describe reason(s) for changes:

Program changes made after 1st Interim	Reduced costs related to Prior Year Deferred Revenues

	1st Interim Totals	2nd Interim (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
<b>Object 6XXX:</b>				
% Increase(Decrease) included in:	_____ %	\$ _____	_____ % \$ _____	_____ % \$ _____
Flat \$ Increase(Decrease) included in:		\$ _____	\$ _____	\$ _____
One time \$ included in:		\$ 252,710	\$ (3,362,520)	\$ _____
Total Change from Prior Period		\$ 252,710	\$ (3,362,520)	\$ -
Adjusted Budget Amount	\$ 3,458,006	\$ 3,710,716	\$ 348,196	\$ 348,196

Please describe reason(s) for changes:

Program changes made after 1st Interim

**EXPENSES Cont.:**

**Other Outgo - Objects 7100-7299, 7400-7499**

% Increase(Decrease) included in:	_____ %	\$ _____	_____ % \$ _____	_____ % \$ _____
Flat \$ Increase(Decrease) included in:		\$ _____	\$ _____	\$ _____
One time \$ included in:		\$ -	\$ _____	\$ _____
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -

Please describe reason(s) for changes:


	1st Interim Totals	2nd Interim (Restricted Only) 2018-19	Projected (Restricted Only) 2019-20	Projected (Restricted Only) 2020-21
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 21,128	\$	\$
Total Change from Prior Period		\$ 21,128	\$ -	\$ -
Adjusted Budget Amount	\$ 2,673,892	\$ 2,695,020	\$ 2,695,020	\$ 2,695,020
Please describe reason(s) for changes:				
		Program changes made after 1st Interim		
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ -	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 348,196	\$ 348,196	\$ 348,196	\$ 348,196
Please describe reason(s) for changes:				
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 114,332,114</b>	<b>\$ 116,631,893</b>	<b>\$ 107,683,350</b>	<b>\$ 109,570,645</b>
Please attach additional sheets as necessary.				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (7,811,892)</b>	<b>\$ (8,668,452)</b>	<b>\$ (751,105)</b>	<b>\$ (0)</b>

**2018-19 2nd Interim**

Lodi Unified School

**District**

**Please fill out the form completely.** Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

		Budget			Projected			Projected	
		2018-19			2019-20			2020-21	
		Unrestricted	Restricted		Unrestricted	Restricted		Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))		\$ 54,588,198	\$ 9,419,557						
ENDING FUND BALANCE		\$ 61,292,295	\$ 751,105	\$ 65,639,968	\$ 0	\$ 67,157,170	\$ (0)		
COMPONENTS OF ENDING FUND BALANCE:									
<u>Nonspendable Amounts</u>		Must Agree to Components of Fund Balance Form 01 pg 2							
Revolving Cash	9711	120,000	\$ -	\$ 120,000	\$	120,000	\$		
Stores	9712	275,000	\$ -	\$ 275,000	\$		\$ 275,000	\$	
Prepaid Expenditures	9713	200,000	\$ -	\$ 200,000	\$		\$ 200,000	\$	
All Others	9719	-	\$ -	\$		\$		\$	
<u>Restricted Balances</u>	9740		\$ 751,105	\$		\$ 0	\$		\$ (0)
<u>Assigned Amounts</u>									
Describe Other Assignments below:									
Contingency Reserve	9780	500,000	\$	\$ 500,000	\$		\$ 500,000	\$	
LUSD Designated for Economic Uncertainty	9780	11,937,354	\$	\$ 11,937,354	\$		\$ 11,937,354	\$	
GSA Protection Reserve	9780	1,000,000	\$	\$ 1,000,000	\$		\$ 1,000,000	\$	
Instructional Materials Reserve	9780	2,000,000	\$	\$ 2,000,000	\$		\$ 2,000,000	\$	
Programmatic Reserve	9780	1,129,326	\$	\$ 1,129,326	\$		\$ 1,129,326	\$	
Unforeseen Special Education Costs	9780	5,000,000	\$	\$ 5,000,000	\$		\$ 5,000,000	\$	
ACA Penalty Estimation Reserve	9780	425,000	\$	\$ 425,000	\$		\$ 425,000	\$	
STRS/PERS Increase Future Costs	9780	10,000,000	\$	\$ 10,000,000	\$		\$ 10,000,000	\$	
Retain & Recruit Reserve	9780	3,000,000	\$	\$ 3,000,000	\$		\$ 3,000,000	\$	
Security & Safety Reserve	9780	8,353,397	\$	\$ 15,081,665	\$		\$ 16,328,386	\$	
Portable Classroom Moves	9780	4,500,000	\$	\$ 4,500,000	\$		\$ 4,500,000	\$	
<u>Total Other Assignments</u>	9780	47,845,077	\$ -	\$ 54,573,345	\$ -	\$ 55,820,066	\$ -		
<u>Reserve for Economic Uncertainties</u>	3% 9789	10,840,623	\$	\$ 10,471,623	\$	\$ 10,742,104	\$		
<u>Unassigned/Unappropriated</u>	9790	2,011,595	\$ -	\$ (0)	\$ -	\$ (0)	\$ -		

**Special Reserve Fund - Non/Capital Outlay (17)**

Designated for Economic Uncertainties	9789	-	\$		\$
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Please attach additional sheets as necessary.

**Prepared By:**

Duane Wolgamott - Interim Budget Director

**Chief Business Official Signature or DSSD Superintendent Signature:**