

BOARD OF EDUCATION SUMMARY REPORT

DIVISION: Business Services

SUBMITTED BY: Allan Garde, Assistant Superintendent of Business Services

SUBJECT: 2018-19 Second Interim Report

PRIORITY/GOAL: 1.0: Financial and Operational decisions will be driven by student success and district priorities and goals.

HISTORY/BACKGROUND

School Districts are required to complete interim reports per Assembly Bill (AB) 1200 and AB 2756. These reports are to be completed using the Standardized Account Code Structure (SACS) software and are submitted at intervals established by the State of California.

The Second Interim Report is a financial report that reflects the District's updated revenues and expenditure projections, as compared to Adopted Budget and First Interim, along with actual revenues and expenditures from July 1, 2018 through January 31, 2019. The financial report also incorporates updated assumptions based on the Governor's January Budget Proposal for the subsequent year.

PURPOSE OF PRESENTATION

The purpose of this agenda item is to provide a picture of the District's financial condition during the fiscal year. The Governing Board must certify the District's financial condition to the county office of education through these reports. The Second Interim Report is from July 1st through January 31st, and projects financial activity through June 30th.

Contained in this item is a summary of the State budget and budget guidelines as provided by the Alameda County Office of Education, as well as the financial condition of the Hayward Unified School District as of the second reporting period. In addition, the Second Interim Report contains detailed budget, multi-year projections, and estimated cash flow reports.

IMPLEMENTATION

The Second Interim Report will be presented to the Governing Board on March 13, 2019, with a positive certification recommendation. A positive certification means the District will be able to meet its financial obligations for the current and two subsequent fiscal years.

A copy of the report is available at the reception desk at the District's Administrative Office at 24411 Amador Street, Hayward, CA 94544 and also on the District website. Upon review and approval, the Second Interim Report will be submitted to the Alameda County Office of Education by March 15, 2019.

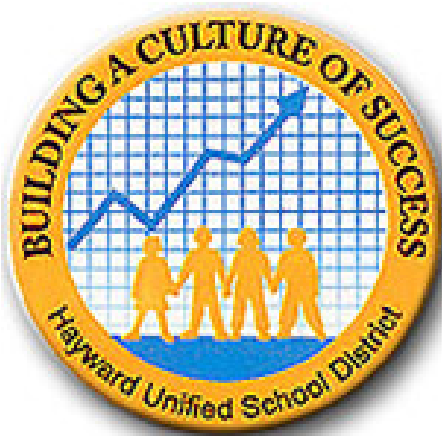
RECOMMENDATION

It is recommended that the Governing Board approve the Second Interim Report and Positive Certification as presented.

Hayward Unified School District

2018-2019 2nd Interim FINANCIAL REPORT

March 13, 2019 Board Meeting
City Hall



Hayward Unified School District
District Administration Office
24411 Amador Street
Hayward, CA 94544

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Hayward Unified School District

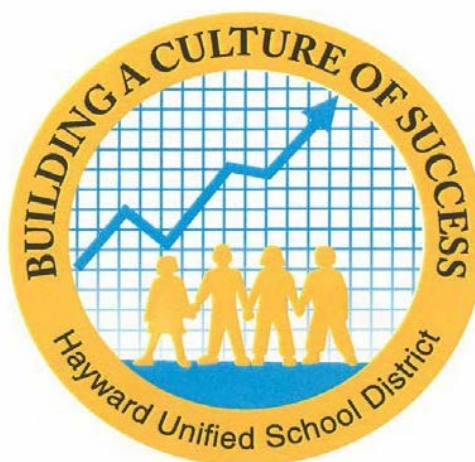
History

The Hayward Unified School District formed on July 1, 1963 with the following four school districts merging together:

- Hayward Elementary School District
- Hayward Union High School District
- Mt. Eden School District
- La Vista Elementary School District

Mission Statement

The mission of the Hayward Unified School District is to promote educational excellence by empowering students to become dynamic leaders in a global society.



Board of Trustees

Dr. Robert Carlson, President
Dr. Annette Walker, Vice-President
Mr. Ken Rawdon, Clerk
Dr. Luis Reynoso, Trustee
Dr. April Oquenda, Trustee

Board Priorities

- 1. Financial and Operational decisions will be driven by student success and district priorities and goals.**
- 2. Ensure ALL students graduate college and/or career ready.**
- 3. To create a safe and positive school climate.**
- 4. Engage students, families, staff, and community to support student achievement and success.**

District Administration

Dr. Matt Wayne
Superintendent

Ms. Chien Wu-Fernandez
Associate Superintendent, Student & Family Services

Ms. Delia Ruiz
Assistant Superintendent, Human Resources

Dr. Peter Parenti
Assistant Superintendent, Educational Services

Mr. Allan Garde
Assistant Superintendent, Business Services

Ms. Vickie Chang
Director II, Business Support Services

Locations

Elementary School Sites

Bowman Elementary School
520 Jefferson Street
Hayward, CA 94544
Phone: (510) 723-3800
Enrollment: 301

Burbank Elementary School
222 Burbank Street
Hayward, CA 94541
Phone: (510) 723-3805
Enrollment: 867

Cherryland Elementary School
585 Willow Avenue
Hayward, CA 94541
Phone: (510) 723-3810
Enrollment: 746

East Avenue Elementary School
2424 East Avenue
Hayward, CA 94542
Phone: (510) 723-3815
Enrollment: 568

Eden Gardens Elementary School
2184 Thayer Avenue
Hayward, CA 94545
Phone: (510) 723-3820
Enrollment: 552

Eldridge Elementary School
26825 Eldridge Avenue
Hayward, CA 94544
Phone: (510) 723-3825
Enrollment: 378

Fairview Elementary School
23515 Maud Avenue
Hayward, CA 94541
Phone: (510) 723-3830
Enrollment: 549

Faith Ringgold Elementary School
520 Jefferson Street
Hayward, CA 94544
Phone: (510) 723-3800
Enrollment: 132

Glassbrook Elementary School
975 Schafer Road
Hayward, CA 94544
Phone: (510) 723-3835
Enrollment: 515

Harder Elementary School
495 Wyeth Road
Hayward, CA 94544
Phone: (510) 723-3840
Enrollment: 569

Longwood Elementary School
850 Longwood Avenue
Hayward, CA 94541
Phone: (510) 723-3850
Enrollment: 651

Lorin Eden Elementary School
27790 Portsmouth Avenue
Hayward, CA 94545
Phone: (510) 723-3855
Enrollment: 389

Palma Ceia Elementary School
27679 Melbourne Avenue
Hayward, CA 94545
Phone: (510) 723-3870
Enrollment: 551

Park Elementary School
411 Larchmont Street
Hayward, CA 94544
Phone: (510) 723-3875
Enrollment: 532

Ruus Elementary School
28027 Dickens Avenue
Hayward, CA 94544
Phone: (510) 723-3885
Enrollment: 486

Schafer Park Elementary School
26268 Flamingo Avenue
Hayward, CA 94544
Phone: (510) 723-3895
Enrollment: 778

Southgate Elementary School
26601 Calaroga Avenue
Hayward, CA 94545
Phone: (510) 723-3905
Enrollment: 677

Stonebrae Elementary School
28761 Hayward Boulevard
Hayward, CA 94542
Phone: (510) 723-3910
Enrollment: 745

Strobridge Elementary School
21400 Bedford Drive
Castro Valley, CA 94546
Phone: (510) 723-3915
Enrollment: 492

Treeview Elementary School
30565 Treeview Street
Hayward, CA 94544
Phone: (510) 723-3925
Enrollment: 461

Tyrrell Elementary School
27000 Tyrrell Avenue
Hayward, CA 94544
Phone: (510) 723-3935
Enrollment: 675

Middle School Sites

Bret Harte Middle School (7-8)
1047 E Street
Hayward, CA 94541
Phone: (510) 723-3100
Enrollment: 605

Cesar Chavez Middle School (7-8)
27845 Whitman Street
Hayward, CA 94544
Phone: (510) 723-3110
Enrollment: 554

ML King Middle School (7-8)
26890 Holly Hill Avenue
Hayward, CA 94545
Phone: (510) 723-3120
Enrollment: 757

Ochoa Middle School (7-8)
2121 Depot Road
Hayward, CA 94545
Phone: (510) 723-3130
Enrollment: 588

Winton Middle School (7-8)
119 Winton Avenue
Hayward, CA 9454
Phone: (510) 723-3140
Enrollment: 505

High School Sites

Brenkwitz High School (9-12)
22100 Princeton Street
Hayward, CA 94541
Phone: (510) 723-3160
Enrollment: 161

Hayward High School (9-12)
1633 East Avenue
Hayward, CA 94541
Phone: (510) 723-3180
Enrollment: 1,638

Mt. Eden High School (9-12)
2300 Panama Street
Hayward, CA 94545
Phone: (510) 723-3180
Enrollment: 1,979

Tennyson High School (9-12)
27035 Whitman Street
Hayward, CA 94544
Phone: (510) 723-3190
Enrollment: 1,424

Other HUSD Programs and Administrative Offices

Hayward Center for Education and
Careers
22100 Princeton Street
Hayward, CA 94541
Phone: (510) 293-8595

John Muir Preschool /
Parent HUB
24823 Soto Road
Hayward, CA 94544
Phone: (510) 723-3857

Student Information & Assessment
Center
27211 Tyrrell Avenue
Hayward, CA 94544
Phone: (510) 723-3900

Highland Academy (Special Ed)
2021 Highland Blvd
Hayward, CA 94540
Phone: (510) 723-3845

Helen Turner Children's
Center
23640 Reed Way
Hayward, CA 94541
Phone: (510) 723-3880

District Office
24411 Amador Street
Hayward, CA 94544
Phone: (510) 784-2600

District M&O Yard
24400 Amador Street
Hayward, CA 94544
Phone: (510) 784-2666

HUSD Owned, but not operated sites

Leadership Public School
28000 Calaroga Avenue
Hayward, CA 94544
Phone: (510) 300-1340

Impact Academy of Arts & Tech
2560 Darwin Street
Hayward, CA 94544
Phone: (510) 300-1560

Key Academy
1570 Ward Street
Hayward, CA 94541
Phone: (510) 397-2524

Golden Oak Charter School
2652 Vergil Court
Castro Valley, CA 94546
Phone: (510) 931-7868

Eden Area ROP
2560 Darwin Street
Hayward, CA 94541
Phone: (510) 293-2900

Bidwell
175 Fairway Street
Hayward, CA 94544
Phone: (510) 723-3930

Peixoto Head Start
29150 Ruus Road
Hayward, CA 94544
Phone: (510) 782-7101

Timeline of Financial Reporting

The accuracy of the District's budget projection for the next year is only as good as the assumptions that are used in developing the budget. When new data comes in, assumptions will change, so too will the budget. As a consequence, the major assumptions have to be carefully considered in evaluating the accuracy of next year's income and expense.

With the understanding that changing assumptions directly change the financial outlook of the District, the State requires all school districts to report its budget for the current year, as well as two subsequent years as follows:

Budget	Current Data	Approved
Adopted	Prior to Fiscal Year	By June 30
*Revised Budget	State Budget Adopted	August 15
1 st Interim	July 1 to October 31	December 15
2 nd Interim	July 1 to January 31	March 15
*3 rd Interim For Qualified or Negative Certifications	July 1 to April 30	June 1
Unaudited Actuals	July 1 to June 30	September 15

A school district operates during the fiscal year of July 1 to June 30 and during the months of May and June each year, the District finalizes its budget for the coming year.

The Adopted Budget, required to be adopted by the end of June, is based on assumptions for the upcoming and future years. These assumptions are based on current legislation, recent official guidance from Federal, State, or Local agencies, current data, professional demographic studies, and historical trends on enrollment and staffing, and District plans and priorities.

The 1st Interim Financial Report, therefore, is expected to have changes. The 1st Interim Financial Report is required to be adopted by December 15 of each year. This is timed to update the budget based on current actual data, instead of assumptions.

The 2nd Interim Report updates the current budget year and two subsequent years based on the Governor's Budget proposal for the following year, updates in revenues driven by attendance, and updates any adjustments on Board priorities or spending. This report helps provide a basis for the following year's budget planning process.

Actual data reported and to be incorporated in the 2nd Interim Financial Report are:

- ***Enrollment and Attendance***
- ***Updates to Staffing, Salary, and Benefits***
- ***Updates to Federal and State Grant Allocations***
- ***Updates to Utilities, Services, and Other Expenditures***
- ***State Governor's Proposed Budget – For Multi-year projections***

Each of the two required Interim financial reports (1st Interim in December and 2nd Interim in March) require the school district to self-certify the overall financial ability of the school district. The certifications are classified as positive, qualified, or negative.



A Positive Certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years.



A Qualified Certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years.



A Negative Certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

In addition, the county office of education may reclassify the certification of the school districts it oversees in accordance with the above standards.

The 2018-2019 2nd Interim Report contains a **Positive Certification**.

Enrollment and Attendance

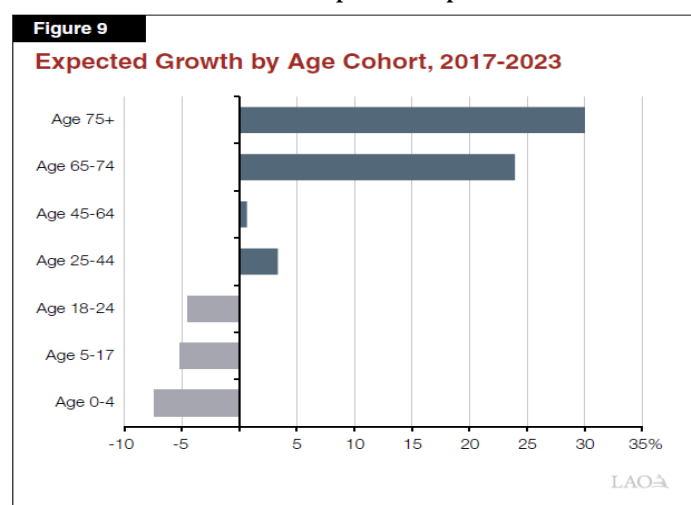
The most significant characteristic for determining District income is the calculation of the average number of students that attend school on a daily basis or Average Daily Attendance (ADA). ADA should not be confused with enrollment. Districts staff based on actual enrollment, but the State only funds school districts based on the amount of students attending school each day. This ADA is then multiplied by the District's Local Control Funding Formula Grade Span Rate per ADA to determine the total Local Control Funding Formula (LCFF) income for the District.

LCFF Funding is approximately 75% of the General Operating revenues received by the District. LCFF funding has three main factors in the calculation: Current Year and Prior Year ADA; Unduplicated Count (Unduplicated number of students classified as English Learners, Foster Youth, or are eligible for the Federal Free or Reduced Price Meal Program; and the amount of ADA lost and/or gained from prior year students leaving the District for an In-District Charter School.

Enrollment is fluid as families can move in or out of the District. Therefore, the State has an official annual enrollment count taken in the beginning of October. The following is Hayward Unified School District current projections on attendance and enrollment:

<i>Italics are projections</i>	Enrollment	Change Over Prior Year	Attendance	Attendance % of Enrollment
2015/16	20,947	(49)	19,930.90	95%
2016/17	20,771	(176)	19,731.99	95%
2017/18	20,429	(342)	19,404.90	95%
2018/19	19,911	(518)	18,877.61	95%
2019/20	19,624	(287)	18,644.83	95%
2020/21	19,272	(352)	18,308.36	95%
2021/22	18,992	(280)	18,044.56	95%

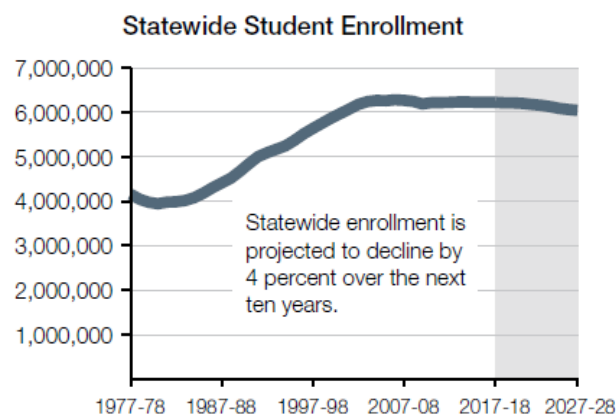
Since ADA is such an important part of the District's income base, the projection of ADA for this next fiscal



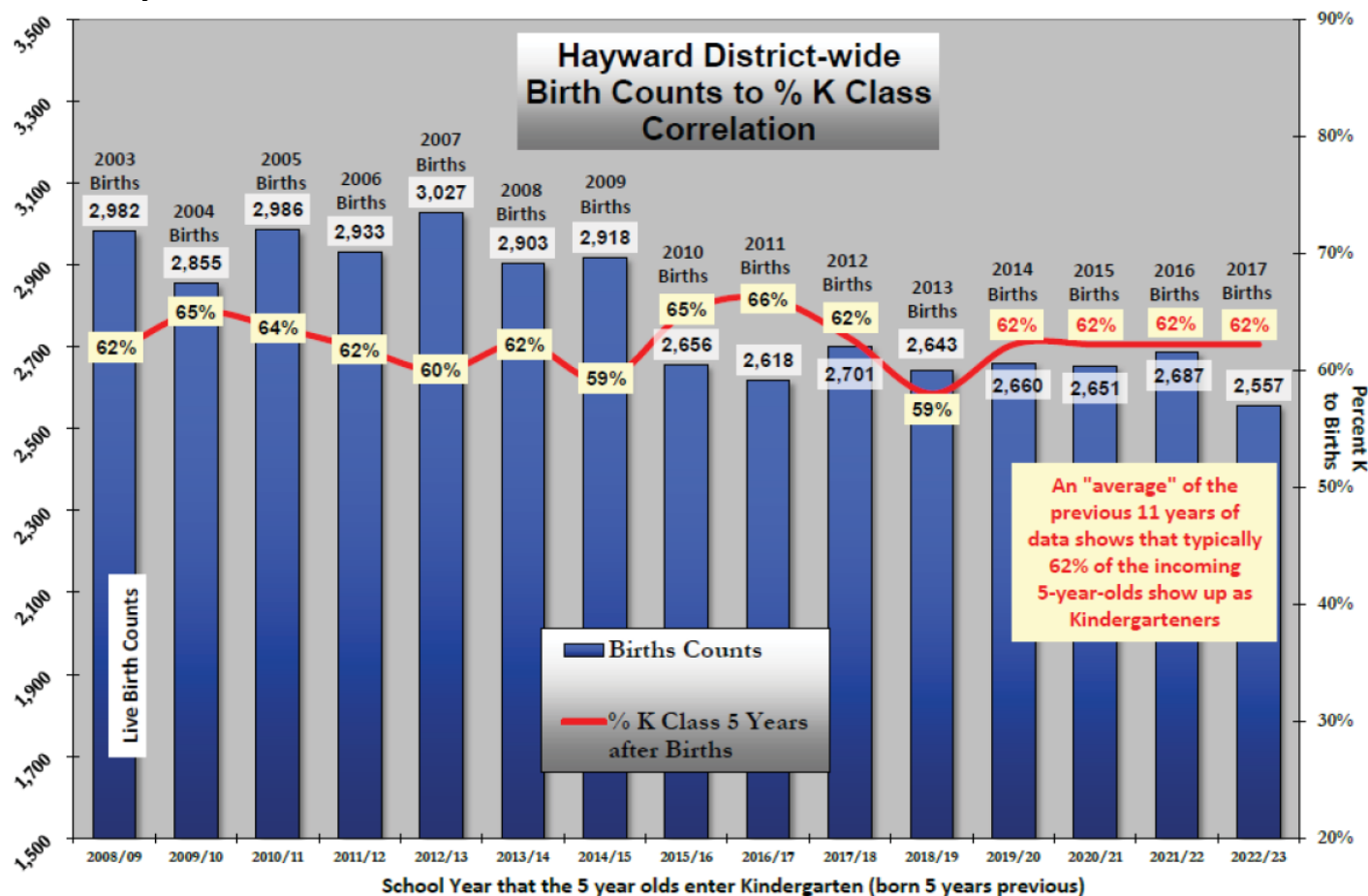
year is an important part in projecting the District's income. Currently, even a 1% change in attendance rates would be a \$2.3M change in the District's projected revenues. Therefore, District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenues are in line with the District's budgeted or revised projections. The District has a historical 95% attendance rate compared to enrollment.

A dynamic community of our size warrants a consistent comprehensive analysis of our demographics. Below is some key information of our most current demographics study that factors into our budget projections.

Legislative Analysts' Office 2019-20 Budget: California's Fiscal Outlook



The number of births from residents in Hayward plays a major role in the number of Kindergarten students we can expect in the future. Below is a chart noting the number of births between 2003 to 2009 is roughly 10% higher than the number of births between 2010 to 2017. This has resulted in a smaller Kindergarten cohort than we have been used to seeing several years ago. A smaller kindergarten cohort in one year, translates into a smaller 1st grade cohort in the subsequent year, then a smaller 2nd grade cohort the year after that, and so on and so forth.



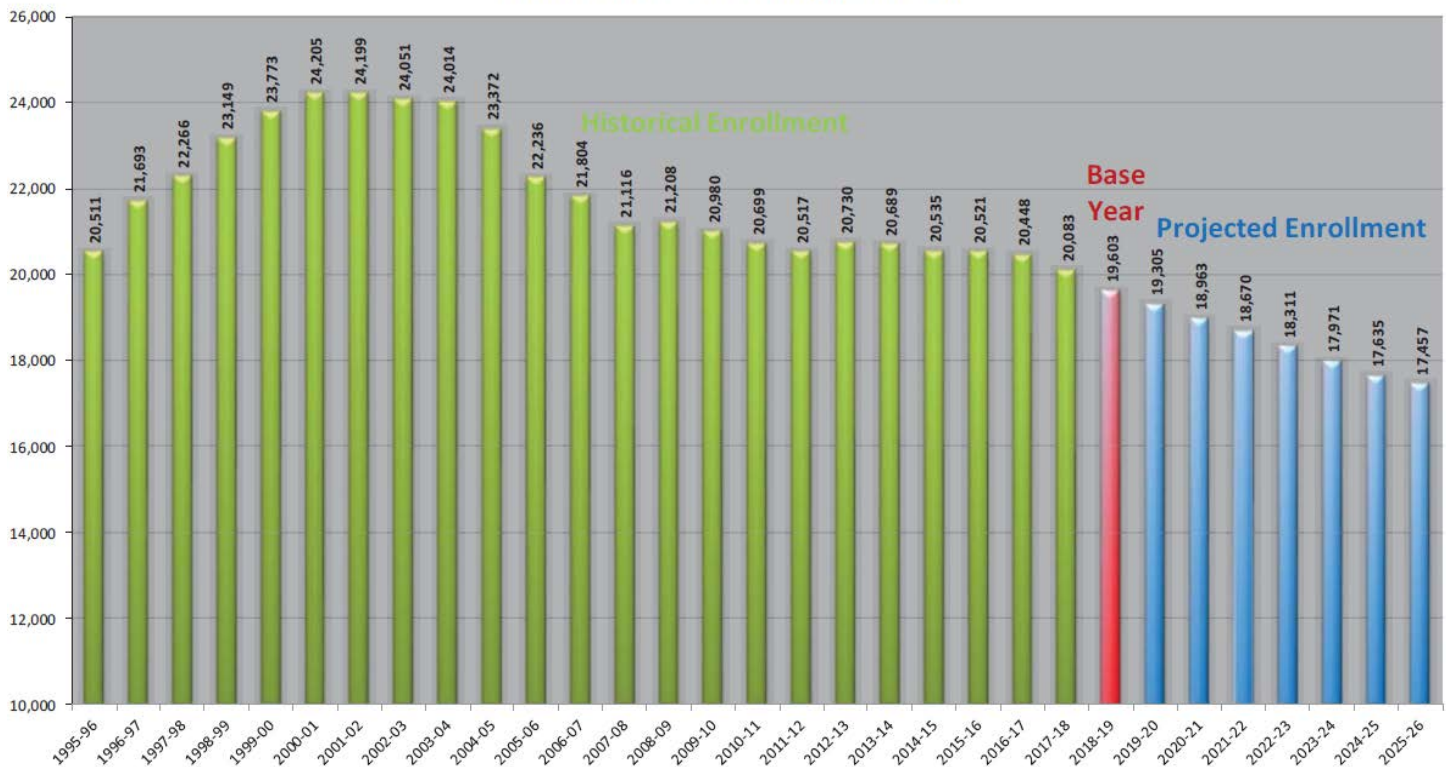
This means to mitigate this decline we have to increase the percentage of students' families choosing Hayward USD for Kindergarten.

Without increasing the percentage of student's families choosing Hayward USD for Kindergarten, the chart below shows the eventual impact as smaller cohorts become the norm over the years.

Summary of Enrollment from Fall 2012 to Fall 2018 and Projected Enrollment to 2025 Less Non-Public Schools and Non TK-12 Program(s)															2018 to 2025 Difference	
Grade Spans	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	#	%
TK-6	12,546	12,651	12,600	12,565	12,432	12,123	11,613	11,436	11,226	11,087	10,910	10,778	10,620	10,585	(1,028)	-8.90%
7-8	3,215	3,137	3,153	3,216	3,080	3,009	3,043	2,877	2,763	2,778	2,702	2,638	2,630	2,526	(517)	-17.00%
9-12	5,006	5,030	5,003	4,968	5,160	5,174	5,177	5,224	5,196	5,039	4,925	4,787	4,615	4,573	(604)	-11.70%
TK-12 Total	20,767	20,818	20,756	20,749	20,672	20,306	19,833	19,537	19,185	18,905	18,536	18,202	17,865	17,685	(2,148)	-10.80%

Below is a chart incorporating historical enrollment since the 1995-96 school year, which shows continued enrollment growth until 2000-01. Then we have seen variable levels of enrollment decline since then.

(Projected 2019-20 through 2025-26)



To show consistency in the enrollment numbers of each year, Transitional Kindergarten was not included as it was a new age group in 2012 that phased in over several years.

The declines in enrollment that we have experienced is similar to the declines experienced in some parts of the East Bay. Below is a brief history of enrollment for neighboring school districts (without charter enrollment):

Enrollment (without Charters)	2018-19	2017-18	2016-17	2015-16	2014-15	Five Year Change	% Change
Alameda	9,380	9,503	9,483	9,455	9,499	(119)	-1%
Castro Valley	9,258	9,312	9,358	9,366	9,361	(103)	-1%
Dublin	12,063	11,294	10,680	9,965	9,151	2,912	24%
Hayward	19,911	20,429	20,771	20,947	20,996	(1,085)	-5%
Livermore	13,740	13,765	12,924	12,519	12,540	1,200	9%
New Haven	11,316	11,613	11,893	12,171	12,459	(1,143)	-10%
Newark	5,779	5,913	5,845	6,013	6,196	(417)	-7%
Oakland	36,708	37,096	36,814	37,124	37,096	(388)	-1%
Pleasanton	15,036	14,864	14,778	14,754	14,768	268	2%
San Leandro	8,926	8,880	8,638	8,560	8,617	309	3%
San Lorenzo	10,201	10,496	10,730	10,990	11,135	(934)	-9%

Below is a chart of our District Sponsored independent charter schools, which includes both resident and out-of-district students:

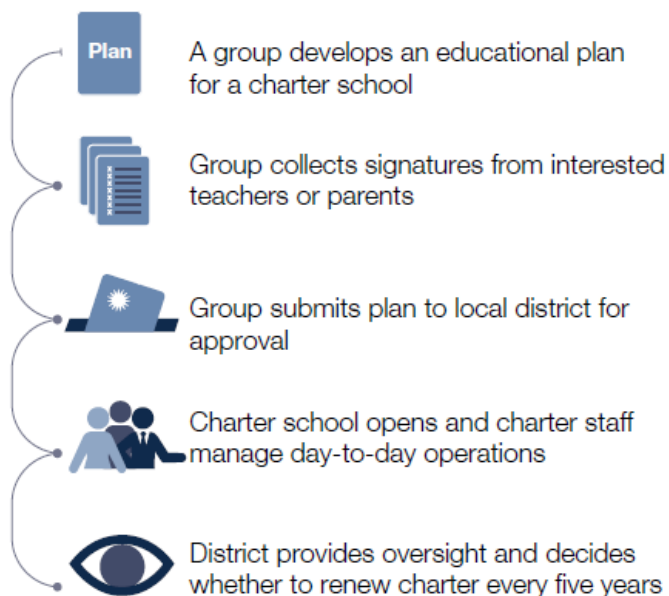
District Sponsored Charter Schools	Grades	2014-15	2015-16	2016-17	2017-18	2018-19	Five Year Change
Golden Oak Montessori of Hayward	K - 8	209	222	239	249	250	41
Knowledge Enlightens You (KEY) Academy	K - 8	263	521	559	557	555	292
Impact Academy of Arts & Technology	6 - 12	468	462	587	708	858	390
Leadership Public Schools - Hayward	9 - 12	507	533	578	593	623	116
Silver Oak High Public Montessori Charter	9 - 12	112	161	188	198	229	117
Total		1,559	1,899	2,151	2,305	2,515	956

Hayward Collegiate is a new charter school sponsored by the Alameda County Office of Education to begin operations in 2019-20 and will open as a TK – 1 school.

As noted in the Locations section of the report, Golden Oak Montessori, Knowledge Enlightens You Academy, Impact Academy of Arts & Technology, and Leadership Public Schools – Hayward are currently located on District-owned property.

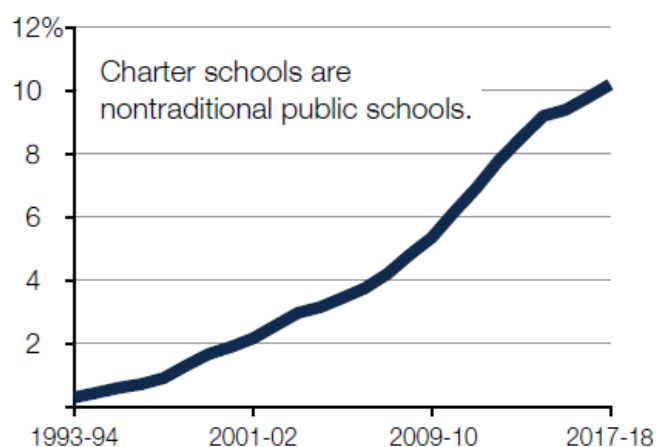
Below is some Statewide information about Charter schools:

Charter Schools Follow Statutory Process for Opening and Operating



Charter School Enrollment Has Been on Steady Climb Upward

Charter Schools as Share of Overall Enrollment

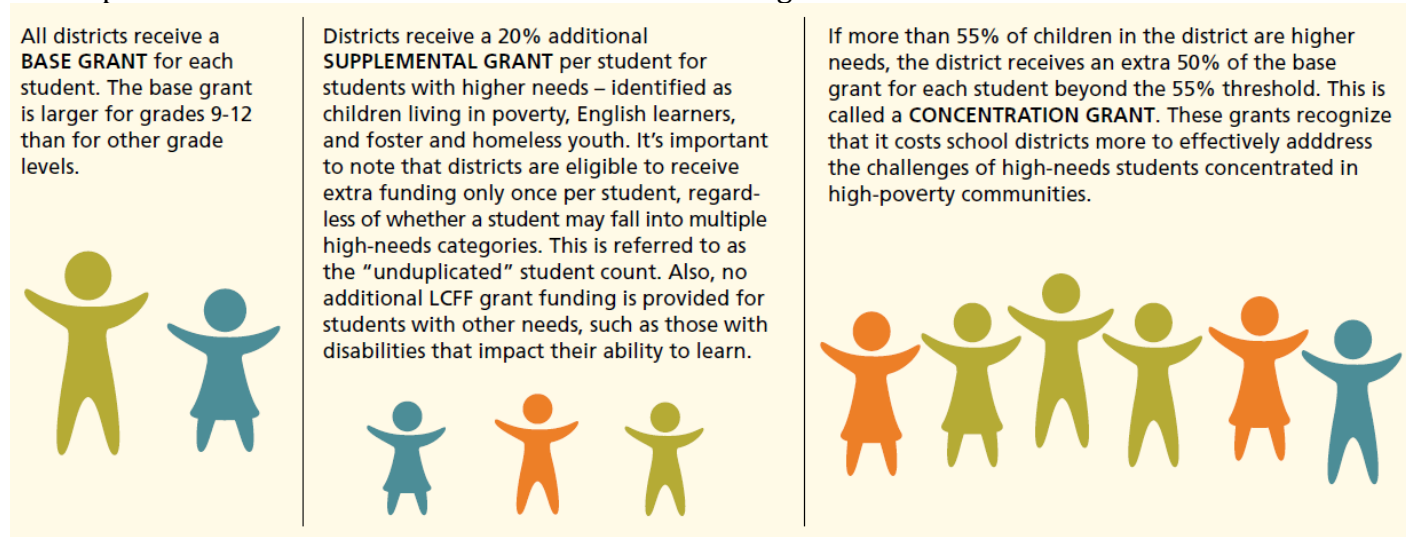


Local Control Funding Formula

The local control funding formula (LCFF) was enacted in 2013–14, and it replaced the previous kindergarten through grade 12 (K–12) finance system which had been in existence for roughly 40 years. For school districts and charter schools, the LCFF establishes base, supplemental, and concentration grants in place of the myriad of previously existing K–12 funding streams, including revenue limits, general purpose block grants, and most of the 50-plus state categorical programs that existed at the time.

LCFF was implemented with an adjoining document called the Local Control Accountability Plan (LCAP). The LCAP is intended as a comprehensive planning tool to support student outcomes and is an important component of the local control funding formula (LCFF). Under the LCFF, school districts are required to prepare an LCAP, which describes how they intend to meet annual goals for all pupils, with specific activities to address state and local priorities.

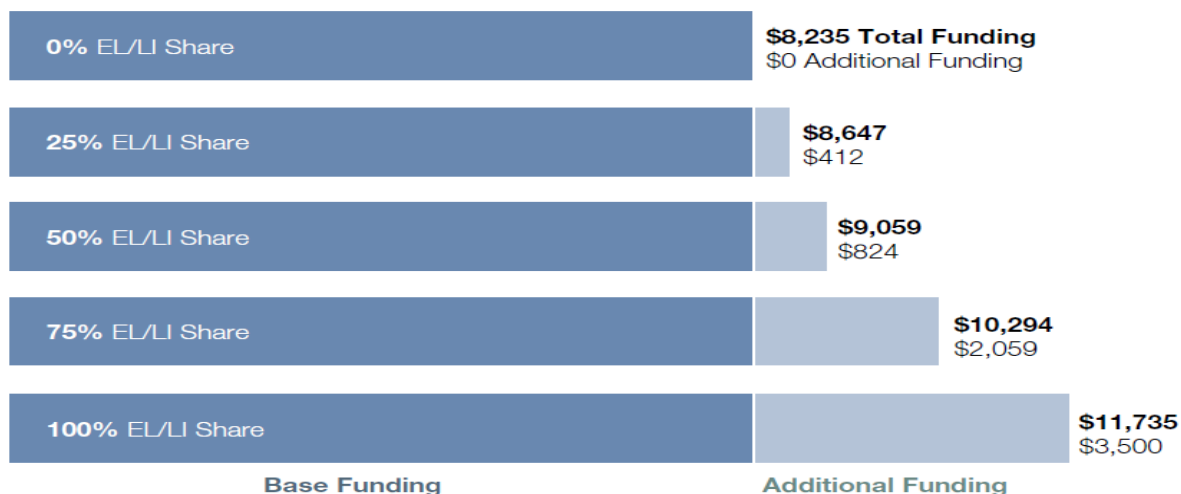
Below provides more of a breakdown for how the funding works:



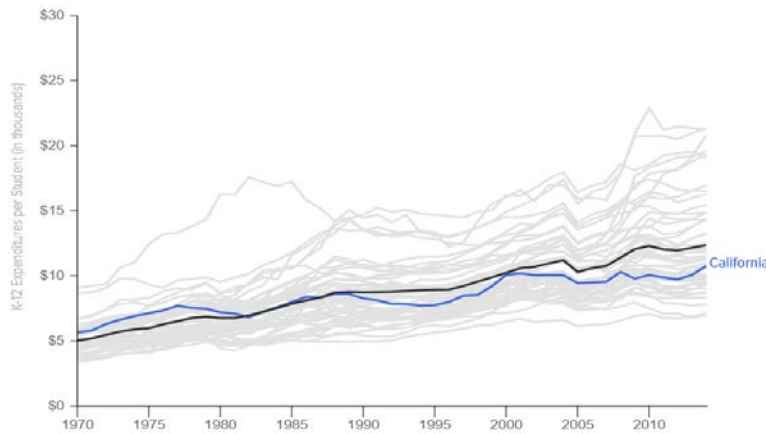
State Provides Additional Funding for English Learners and Low-Income (EL/LI) Students

LCFF Rates Per Student for Grades K-3 Based on District EL/LI Share, 2018-19

A decline in our Unduplicated Count will result in a decline in revenues from the State.



Fiscal Year	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Unduplicated %	81%	75%	78%	78%	76%	76%



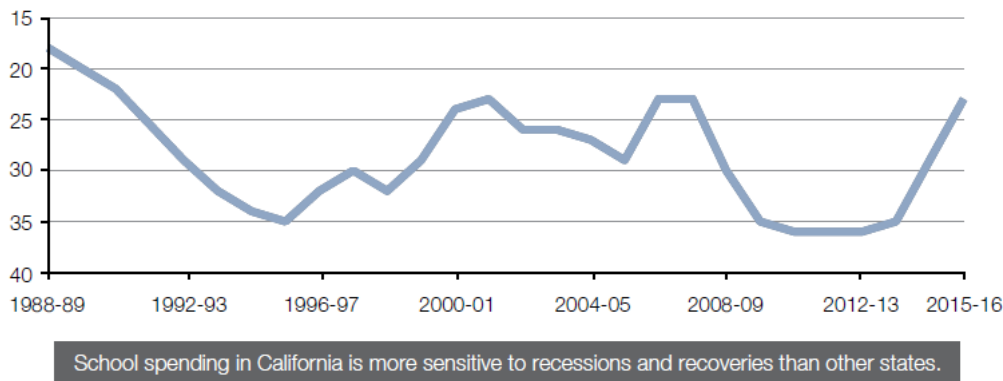
Even with the implementation of LCFF, the State as a whole has seen a decline in spending for education compared to the Nation. Proposition 13, passed in 1978, was an adjustment to the tax structure of the State and provided a minimum guarantee of funding for education. However, this minimum guarantee once higher than the national average, has long since been below the national average.

(Black line is the national average)
*National Center for Education Statistics.
 Adjusted to 2016.*

This chart from the State notes spending for schools is near the average across the nation, but does not factor in the higher cost of living in California compared to other states in the country.

California School Spending Ranks in the Middle of States

Rank Among the 50 States and Washington D.C.



To help address this trend of insufficient funding for schools in California, some legislative bills are being introduced in the State Legislature. Below are a few examples that will help increase funding for the State and / or help increase funding for Hayward USD:

- Assembly Bill 39 (Muratsuchi) – LCFF: Funding increase
- Assembly Bill 575 (Weber) – LCFF: Include lowest performing pupil subgroups
- Assembly Bill 830 (Chen) – Education Finance: Funding increase for teacher hiring
- Senate Bill 729 (Portantino) – LCFF: School Districts and Charter Schools
- Assembly Bill 1508 (Bonta) – Charter School: Petitions
- Senate Bill 126 (Leyva) – Charter Schools: Brown Act Meetings
- Assembly Bill 48 (O'Donnell) – Kindergarten to Community Colleges Public Education Bond

Academic Year: 2018-2019
 View: SNAPSHOTS

1.17 - FRPM/English Learner/Foster Youth - Count

LEA: Hayward Unified
 School Type: ALL
 School: ALL
 User ID: hho@hUSD.k12.ca.us
 Create Date: 1/11/2019 3:03:09 PM
 Print Date: 1/14/2019 9:10:58 AM

Non-Charter School(s)										
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
8058856	Anthony W. Ochoa Middle	588	384	1	23	1	172	392	102	417
8000880	Bowman Elementary	301	227	1	6	1	126	229	133	253
0133008	Brenkowitz High	161	115	2	14	2	62	115	24	118
8058831	Bret Harte Middle	605	405	1	24	4	201	411	81	421
8000805	Burbank Elementary	867	626	1	19	25	294	630	329	686
8058848	Cesar Chavez Middle	554	341	2	45	16	212	389	205	460
8000913	Cherryland Elementary	746	547	3	21	21	318	567	386	662
8000821	East Avenue Elementary	568	387	0	21	0	206	388	133	412
8080583	Eden Gardens Elementary	552	346	4	16	0	182	351	145	400
8000847	Elridge Elementary	378	291	0	17	9	156	296	118	312
8000882	Fairview Elementary	549	403	5	11	0	224	406	131	430
8113815	Faith Ringgold School of Arts and Science	132	101	0	3	2	49	101	40	107
8000888	Glassbrook Elementary	515	397	2	14	34	231	414	308	479
8000886	Harder Elementary	569	445	0	33	8	251	453	298	509
0133628	Hayward High	1638	1110	8	71	13	592	1126	102	1149
0131334	Highland	23	20	2	4	1	9	20	2	20
8001044	Longwood Elementary	651	501	1	19	11	307	516	335	591
8001051	Lorin A. Eden Elementary	389	240	1	15	1	141	243	112	279

1.17 - FRPM/English Learner/Foster Youth - Count

6068476	Martin Luther King, Jr. Middle	757	461	1	21	20	270	500	119	540
0135319	Mt. Eden High	1979	1276	10	63	13	618	1294	140	1322
0000001	NPS School Group for Hayward Unified	63	6	3	2	0	7	12	12	23
6001093	Palma Ceia Elementary	551	412	2	24	13	195	417	212	469
6001101	Park Elementary	532	444	1	26	0	241	447	268	482
6001127	Ruus Elementary	486	343	0	10	16	193	352	193	392
6001135	Schafer Park Elementary	778	539	1	31	33	294	563	293	633
6001176	Southgate Elementary	677	428	1	14	0	191	437	158	488
0119842	Special Education-Preschool-Laurel	0	0	0	0	0	0	0	0	0
0111815	Stonebrae Elementary	745	402	0	16	4	197	412	166	465
6062160	Strobridge Elementary	492	338	0	21	0	198	351	174	404
0138339	Tennison High	1424	1074	4	83	46	525	1086	477	1163
6001192	Treeview Elementary	461	341	4	26	0	187	347	157	370
6104566	Tyrrell Elementary	675	557	0	22	81	328	571	386	628
6066972	Winton Middle	505	342	2	23	10	207	374	106	401
TOTAL - Selected Schools		19911	13849	61	758	385	7384	14210	5845	15485

Charter School(s)

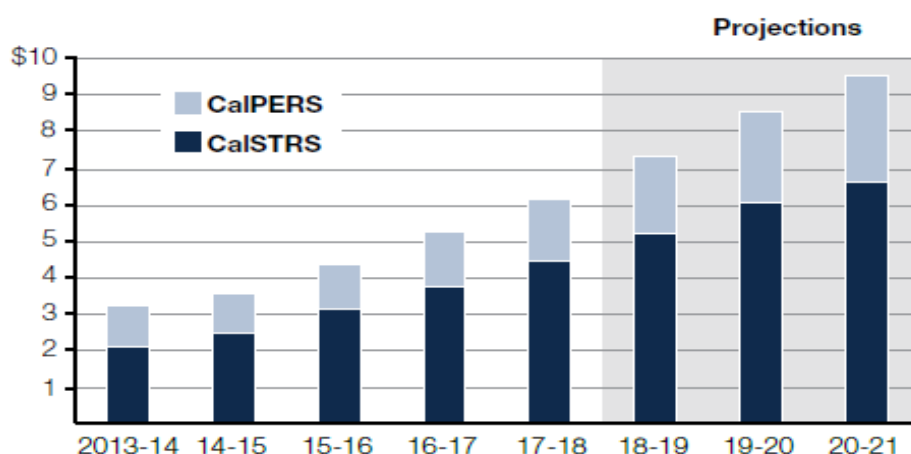
		Free/Reduced Meal Eligibility Counts Based On:								
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
TOTAL - Selected Schools										
TOTAL LEA		19911	13849	61	758	385	7384	14210	5845	15485

State Pension Costs

The District is severely being impacted by the State's solution in 2013 to fund the California Public Employees Retirement System (PERS) and State Teachers Retirement System (STRS).

- ✓ The California State Teachers' Retirement System (CalSTRS) administers pensions for teachers, administrators, and other employees with a state credential. The California Public Employees' Retirement System (CalPERS) covers all other types of school employees.
- ✓ CalSTRS is in the midst of implementing a state plan that raises district contribution rates through 2020-21. The plan is designed to address CalSTRS unfunded liabilities over the next few decades. The governing board of CalPERS also is increasing district rates.
- ✓ Total district pension costs are expected to reach \$9.5 billion by 2020-21, an increase of \$6.3 billion over the 2013-14 level.

School District Contributions (In Billions)



The solution, as noted below, requires Districts to contribute continued escalating rates towards the two retirement systems. The costs are significant and ongoing whereby in 2020/21, we will be spending approximately \$18 million more annually towards retirement costs than prior to AB 1469. The chart on the left notes the total impact to school districts statewide.

Impact of STRS rising rates on the District.

The highlighted rates in 2019/20 and 2020/21 reflect a reduction due to the Governor's January Proposal. This proposal to utilize funding to pay down liabilities is being reviewed by the State Legislature. More information will be available at the Governor's Revised Budget Proposal in May.

Fiscal Year	Original Rate	Rate	Certificated Salaries	STRS Cost	Increase Over 2013/14 Rate
2013-14	8.25%	8.25%	101,316,938	8,122,499	-
2014-15	8.25%	8.88%	113,526,605	10,081,163	715,218
2015-16	8.25%	10.73%	118,985,564	12,767,151	2,950,842
2016-17	8.25%	12.58%	123,023,319	15,476,334	5,326,910
2017-18	8.25%	14.43%	123,470,218	17,816,752	7,630,459
2018-19	8.25%	16.28%	127,027,808	20,680,127	10,200,333
2019-20	8.25%	17.10%	125,886,753	21,526,635	11,140,978
2020-21	8.25%	18.10%	126,438,441	22,885,358	12,454,186

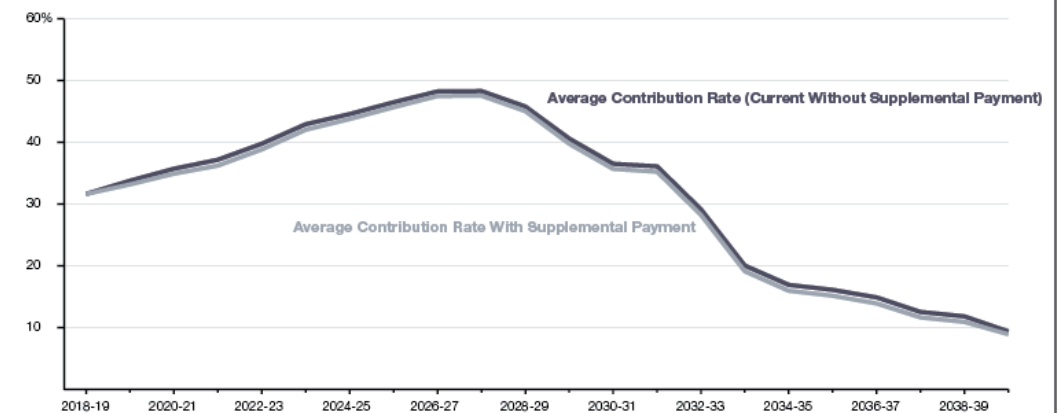
Impact of PERS rising rates on the District.

Fiscal Year	Original Rate	Total	Classified Salaries	PERS Cost	Increase Over 2013/14 Rate
2013-14	11.44%	11.44%	35,751,539	3,799,429	-
2014-15	11.44%	11.77%	39,231,535	4,617,944	129,464
2015-16	11.44%	11.85%	44,432,789	5,263,953	180,397
2016-17	11.44%	13.89%	44,938,473	6,241,055	1,099,644
2017-18	11.44%	15.53%	48,046,297	7,462,070	1,965,094
2018-19	11.44%	18.06%	49,187,443	8,884,236	3,256,701
2019-20	11.44%	20.70%	49,597,815	10,266,748	4,592,262
2020-21	11.44%	23.40%	50,490,578	11,814,795	6,038,168

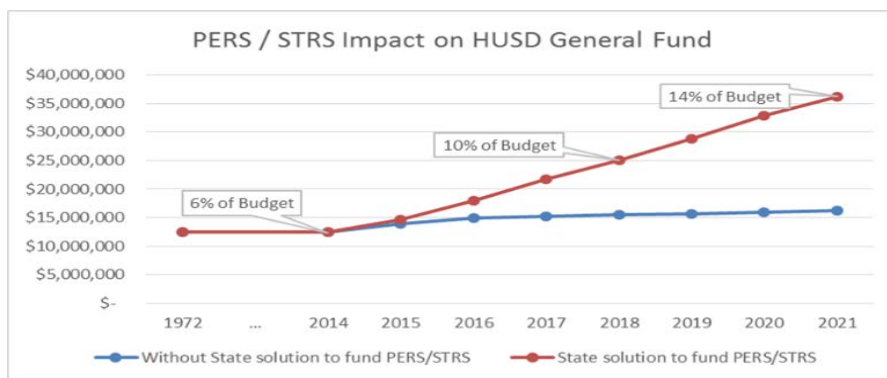
The Governor is also proposing paying down liabilities for CalPERS as well. The chart reflects the potential reduction in contributions

Figure 2

Expected Employer Contribution Rates to CalPERS With and Without \$3 Billion Supplemental Payment



Total Impact of CalPERS and CalSTRS on Hayward USD:



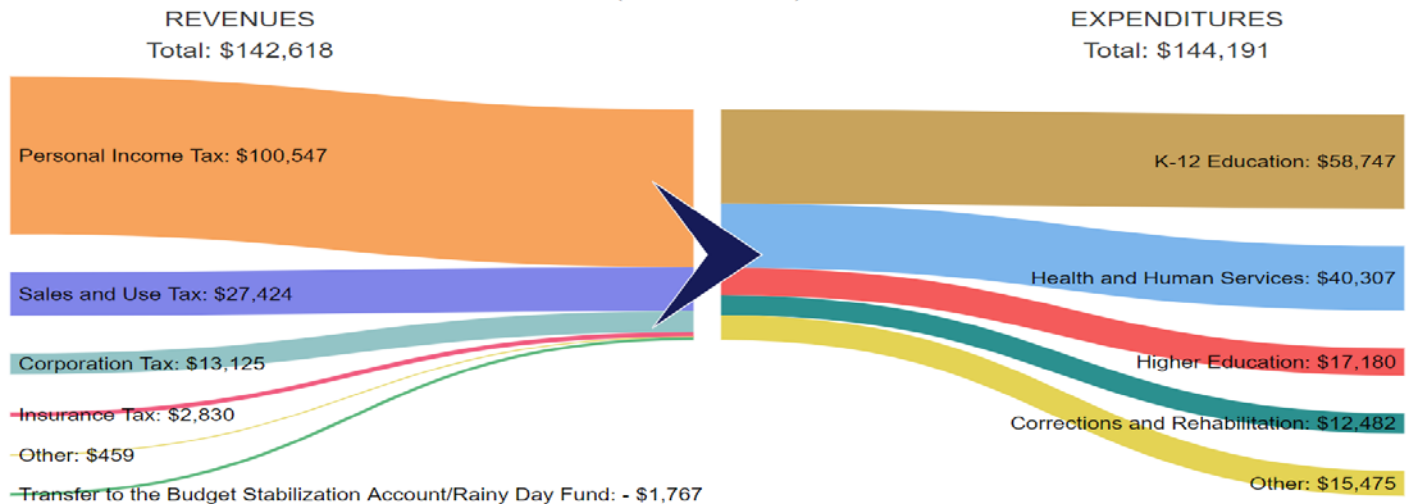
The result of the additional \$18 million in ongoing retirement costs means an ever increasing portion of our budget is spent on PERS and STRS.

State Economy

California is considered the fifth largest economy in the world with a Gross State Product of \$2.75 Trillion. The size of this operation also utilizes a robust General Fund of \$142.6 Billion in annual revenues, with over 70% of its revenues coming from Personal Income Tax.

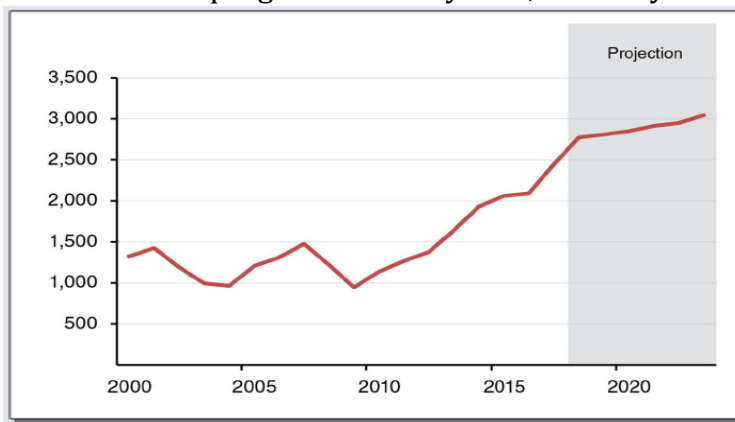
General Fund Revenues vs Expenditures

(Dollars in Millions)



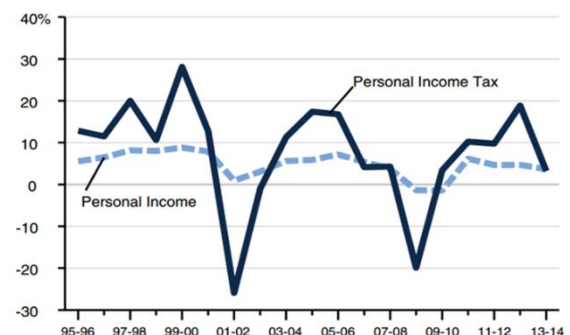
- State General Fund Proposed Budget for 2019/20

The State has a progressive tax system, whereby it is heavily dependent on taxing high-income earners realizing gains from a healthy stock market (Capital Gains Taxes). The top 1% make up 25% of the Personal Income in the State, but 50% of the Personal Income Tax that the State depends on for stability. Dependence on Capital Gains Taxes does not translate into stability for the State.



Personal Income Tax Much More Volatile Than Economy

Percent Change From Prior Year



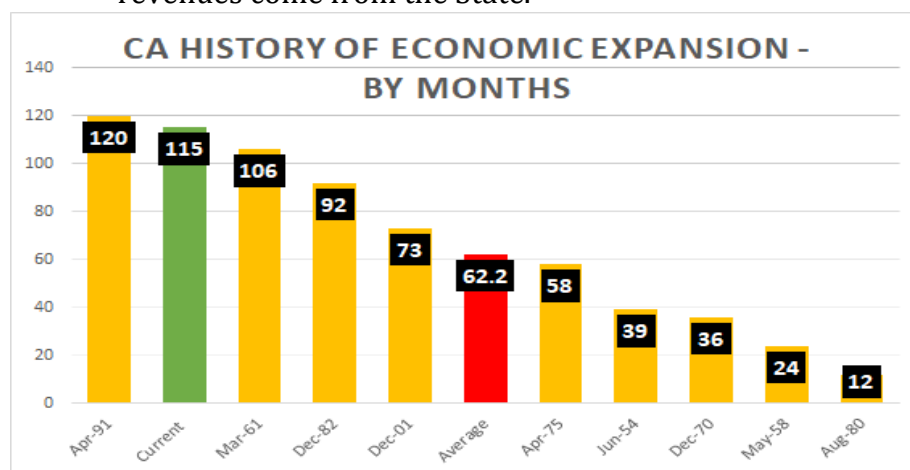
The Legislative Analysts' Office (LAO) is a non-partisan Fiscal and Policy Advisor to the State Legislature. They develop a Fiscal Outlook report each November to help the State begin their budget development process for the following year. Their current report projects the continuation of a healthy stock market, but – like they and Governor Brown have done over the past few years – warn the State Legislature that an impending recession is coming. This comes from a recognition that we are in the longest period of economic growth in the State's history and the stock market is volatile. Therefore, the LAO has recently amended their Fiscal Outlooks to include a scenario for a growing economy and a scenario for a modest recession. This alternative scenario highlights what the State will need to prepare for in the event of a downturn in the stock market or in the economy.

Multi-Year Projection Planning

Multi-Year Projection Factors	2018-19	2019-20	2020-21
Statutory COLA (DOF)	2.71%	3.46%	2.86%
LCFF COLA	3.70%	3.46%	2.86%
Enrollment	19,911	19,624	19,272
Average Daily Attendance	18,877.61	18,644.83	18,308.36
LCFF Unduplicated Percentage	78%	76%	76%
Charter School Net Shift	201.72	201.72	201.72
STRS Employer Statutory Rates (statute until 2020-21)	16.28%	17.10%	18.10%
PERS Employer Projected Rates (September 2018)	18.06%	20.70%	23.40%
Lottery – Unrestricted per ADA	\$151.00	\$151.00	\$151.00
Lottery – Prop. 20 per ADA	\$53.00	\$53.00	\$53.00
Mandated Cost per ADA (One-Time)	\$184.04		
Mandated Block Grant for Districts – K-8 per ADA (increase by COLA 2.71%, etc.)	\$31.16	\$32.24	\$33.16
Mandated Block Grant for Districts – 9-12 per ADA (increase by COLA 2.71%, etc.)	\$59.83	\$61.90	\$63.67
Routine Restricted Maintenance Account	Greater of: Lesser of 3% or 2014-15 contribution or 2%	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures

ADDITIONAL MULTI-YEAR PROJECTION CONSIDERATIONS

- The State is heavily dependent high-income earners and a healthy stock market. This results in both good and bad periods of volatility, which significantly impacts the District because 85% of its revenues come from the State.



- **The State is experiencing the longest period of economic growth in its history.**

- Governor Brown and the Legislative Analysts' Office (LAO) actively warn the State of an impending economic downturn. However, for the upcoming Budget Year, the LAO anticipates a modest increase in funding for education.

- New Governor Gavin Newsome and New State Superintendent of Public Instruction were elected to office in

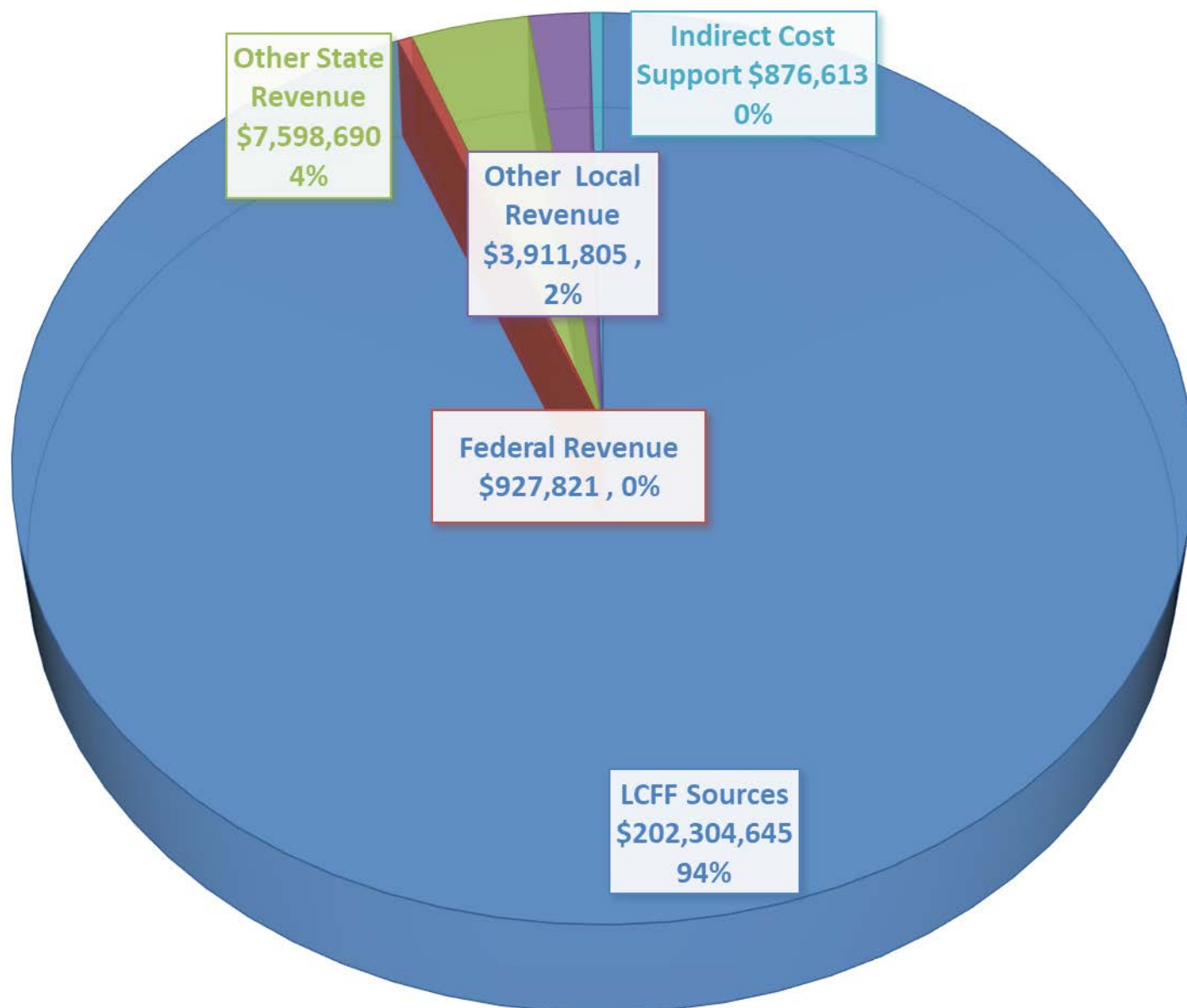
November 2018. New priorities or changes in legislation can positively or negatively impact the District. Based on the January Budget Proposal, Education seems to be a priority.

- A 1% change in attendance or in COLA results in a \$2.3M change in LCFF revenues for the District.

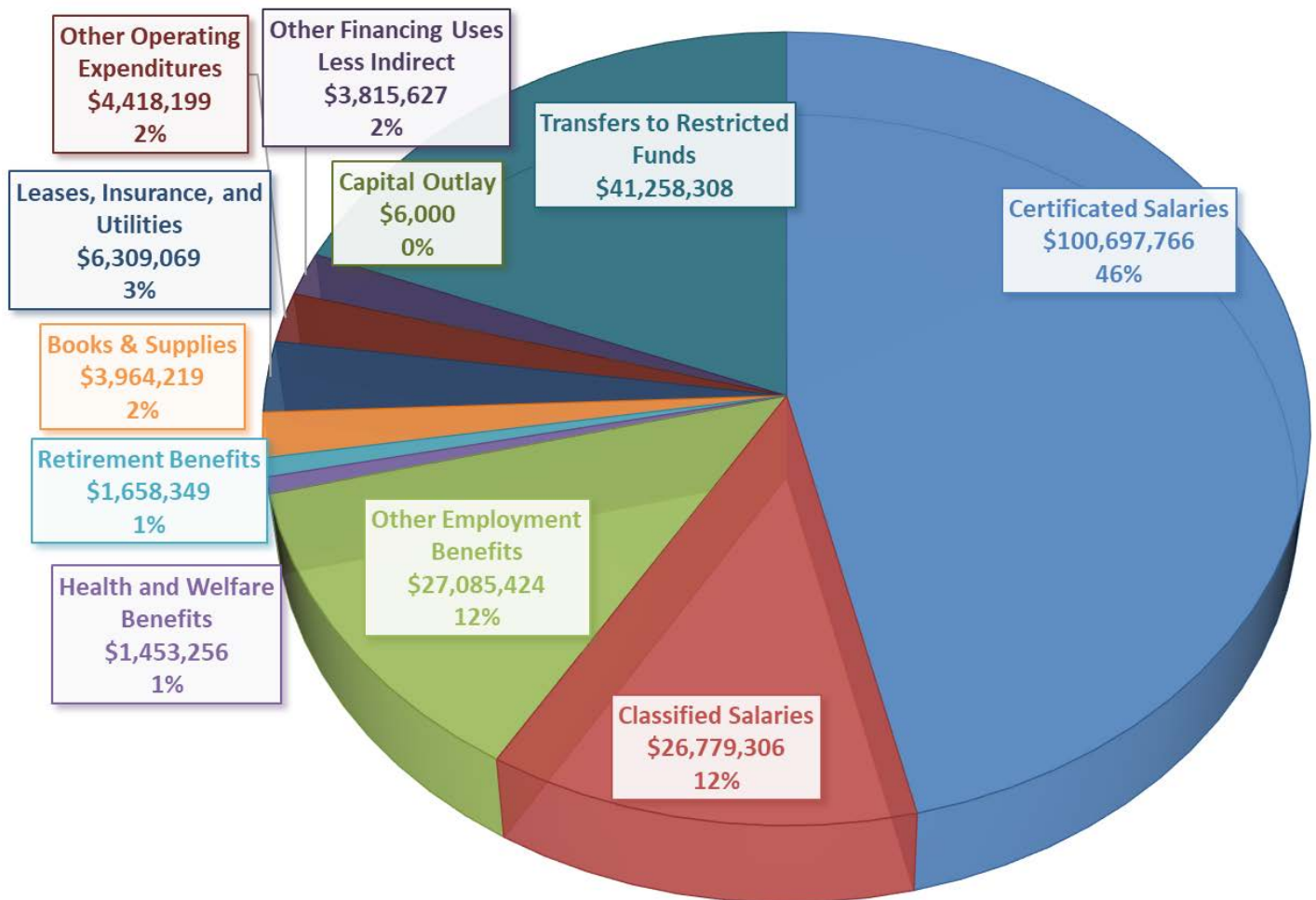
Unrestricted General Fund Revenues

Most of the District's General Fund revenue is generated from the District's Local Control Funding Formula, which yields funds based on a State-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year.

Unrestricted General Fund Revenues are what is used for the general operations of the school district. They can be used for any educational purpose and is the source of funding for mandated programs which are not self-supporting. For example, the next page notes \$41,258,308 on the Restricted General Fund Revenues chart to help support mandated programs such as: Special Education and Restricted Routine Maintenance.



Unrestricted General Fund Expenditures



Education is a service-centered industry, people are required to carry out the needs and services of the District. As such, most of the expenditures of the District are committed to the salaries and benefits for employees of the District. Over 89% of the District's budgeted expenditures, not incorporating the Transfers to Restricted Funds, are for the salaries and benefits of District employees.

The Transfers to Restricted Funds is required to cover mandated programs that lack sufficient funds for the program such as Special Education and Restricted Routine Maintenance.

Unrestricted General Fund Multi-Year Projection

Hayward Unified School District
2018-2019 2nd Interim
Unrestricted General Fund

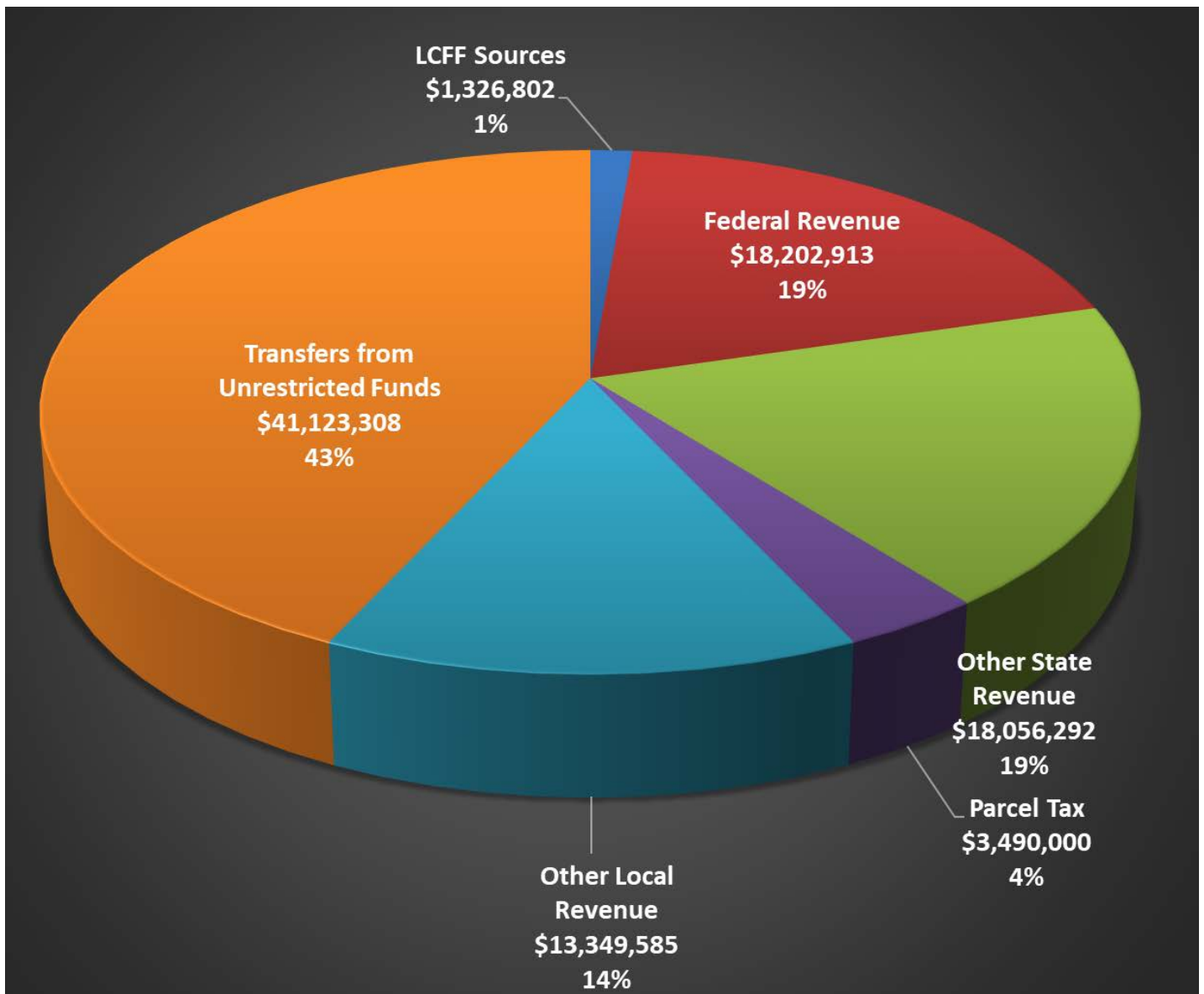
	2018-2019 2nd Interim Budget	2019-2020 Projected Budget	2020-2021 Projected Budget
Beginning Fund Balance	\$12,374,182	\$11,824,865	\$8,302,028
Revenues:			
LCFF Sources	\$202,304,645	\$204,581,816	\$206,942,862
Federal Revenues	\$927,821	\$643,821	\$643,821
Other State Revenues	\$7,598,690	\$4,055,856	\$4,055,856
Other Local Revenues	\$3,911,805	\$4,113,805	\$4,113,805
Other Financing Sources/Contributions	\$0	\$0	\$0
Total Revenues	\$214,742,961	\$213,395,298	\$215,756,344
Expenditures:			
Certificated Salaries	\$100,697,766	\$101,073,930	\$101,228,613
Classified Salaries	\$26,779,306	\$26,436,332	\$26,912,187
Employee Benefits	\$30,197,029	\$32,313,548	\$34,228,833
Books and Supplies	\$3,964,219	\$4,003,861	\$4,043,900
Services, Other Operating Expenses	\$10,727,268	\$8,217,268	\$8,549,441
Capital Outlay	\$6,000	\$6,000	\$6,000
Other Outgo	\$3,815,627	\$3,323,627	\$3,323,627
Direct Support/Indirect Costs	(\$2,153,245)	(\$2,200,245)	(\$2,200,245)
Other Financing Uses	\$41,258,308	\$43,743,814	\$44,898,814
Total Expenditures	\$215,292,278	\$216,918,135	\$220,991,170
<i>Projected Necessary Reductions</i>		\$0	(\$5,200,000)
<i>Projected Necessary Reductions</i>			\$0
Total Expenditures	\$215,292,278	\$216,918,135	\$215,791,170
Net Surplus / (Shortfall)	(\$549,317)	(\$3,522,837)	(\$34,826)
Ending Fund Balance	\$11,824,865	\$8,302,028	\$8,267,203
Componenets of Ending Fund Balance			
Reserve for Revolving & Stores	\$114,592	\$114,592	\$114,592
Reserve for Restricted Programs	\$0	\$0	\$0
3% Reserve for Economic Uncertainty	\$8,050,958	\$8,037,686	\$8,034,510
Total Restricted Reserves	\$8,165,550	\$8,152,278	\$8,149,102
Total Unrestricted Reserves Beyond Required Minimum	\$3,659,315	\$149,751	\$118,101

Analysis of the 2018-2019 Unrestricted Budget

Analysis of the 2018-2019 Unrestricted Budget Comparison of the June 2018 Adopted Budget to 1st Interim to 2nd Interim

UNRESTRICTED	A		B		C		
	Proposed Budget (June 2018)	Variance (B - A)	%	1st Interim (December 2018)	Variance (C - B)	%	2nd Interim (March 2019)
LCFF Sources	202,225,259	74,056	0%	202,299,315	5,330	0%	202,304,645
Federal Revenue (MAA/ERATE)	75,000	284,222	%	359,222	568,599	158%	927,821
Other State Revenue	7,348,080	217,460	3%	7,565,540	33,150	0%	7,598,690
Other Local Revenue	<u>3,859,408</u>	<u>326,863</u>	<u>8%</u>	<u>4,186,271</u>	<u>(274,466)</u>	<u>-7%</u>	<u>3,911,805</u>
Total Revenues	213,507,747	902,601	0%	214,410,348	332,613	0%	214,742,961
Expenditures:							
Certificated Salaries	99,982,593	927,038	1%	100,909,631	(211,865)	0%	100,697,766
Classified Salaries	26,674,265	282,459	1%	26,956,724	(177,418)	-1%	26,779,306
Employee Benefits	30,778,538	(728,401)	-2%	30,050,137	146,892	0%	30,197,029
Books & Supplies	3,275,441	295,587	9%	3,571,028	393,191	11%	3,964,219
Services & Other Operating Expenses	11,234,565	(493,448)	-4%	10,741,117	(13,849)	0%	10,727,268
Capital Outlay	6,000	0	0%	6,000	0	0%	6,000
Other Outgo (excluding indirect)	3,815,627	0	0%	3,815,627	0	0%	3,815,627
Transfers of Indirect Costs	<u>(2,145,032)</u>	<u>(233,915)</u>	<u>11%</u>	<u>(2,378,947)</u>	<u>225,702</u>	<u>-9%</u>	<u>(2,153,245)</u>
Total Expenditures	173,621,997	49,320	0%	173,671,317	362,653	0%	174,033,970
Transfers In	0	0		0	0	0%	0
Transfers Out	135,000	0	0%	135,000	0	0%	135,000
Contributions	<u>(41,647,842)</u>	<u>443,280</u>	<u>-1%</u>	<u>(41,204,562)</u>	<u>81,254</u>	<u>0%</u>	<u>(41,123,308)</u>
Total Other Sources / Uses	<u>(41,782,842)</u>	<u>443,280</u>	<u>-1%</u>	<u>(41,339,562)</u>	<u>81,254</u>	<u>0%</u>	<u>(41,258,308)</u>
Unidentified Reductions							
Increase / (Decrease) in Fund Balance	(1,897,092)	1,296,561		(600,531)	51,214		(549,317)
Ending Balance	8,175,142			11,773,651			11,824,865

Restricted General Fund Revenues

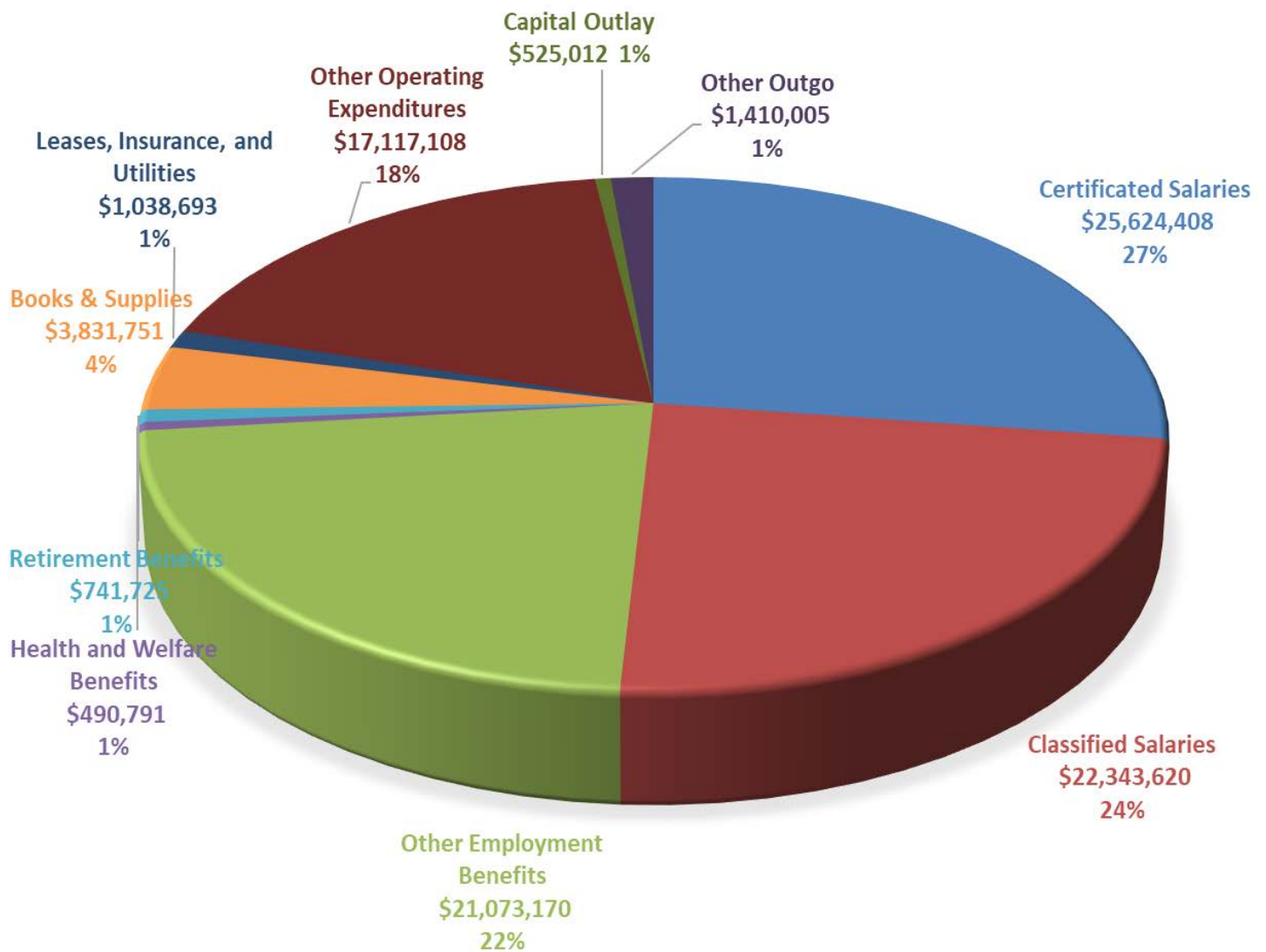


Restricted General Fund Revenues can only be expended for purposes determined by the grantor.

The largest categorical program is Special Education and has over \$50 million in expenditures, but only \$15 million in revenues. The remainder has to be supported from the Unrestricted General Fund. This program is federally mandated to provide support services based on qualifying students Individualized Educational Plan (IEPs).

Other Financing Sources are contributions from the Unrestricted General Fund to meet the expenditure and program requirements of mandated programs. For example, the 43% Transfers from Unrestricted Funds noted on the chart reflects the mandated programs which are not self-supporting, such as: Special Education and Restricted Routine Maintenance.

Restricted General Fund Expenditures



Unlike the Unrestricted General Fund, salaries and benefits make up 75% of the Restricted General Fund Expenditures. This is because more of the funds are spent on supplemental services, such as supplemental materials, specific trainings and conferences, and contracted services.

Restricted General Fund Multi-Year Projection

Hayward Unified School District
2018-2019 2nd Interim
Restricted General Fund

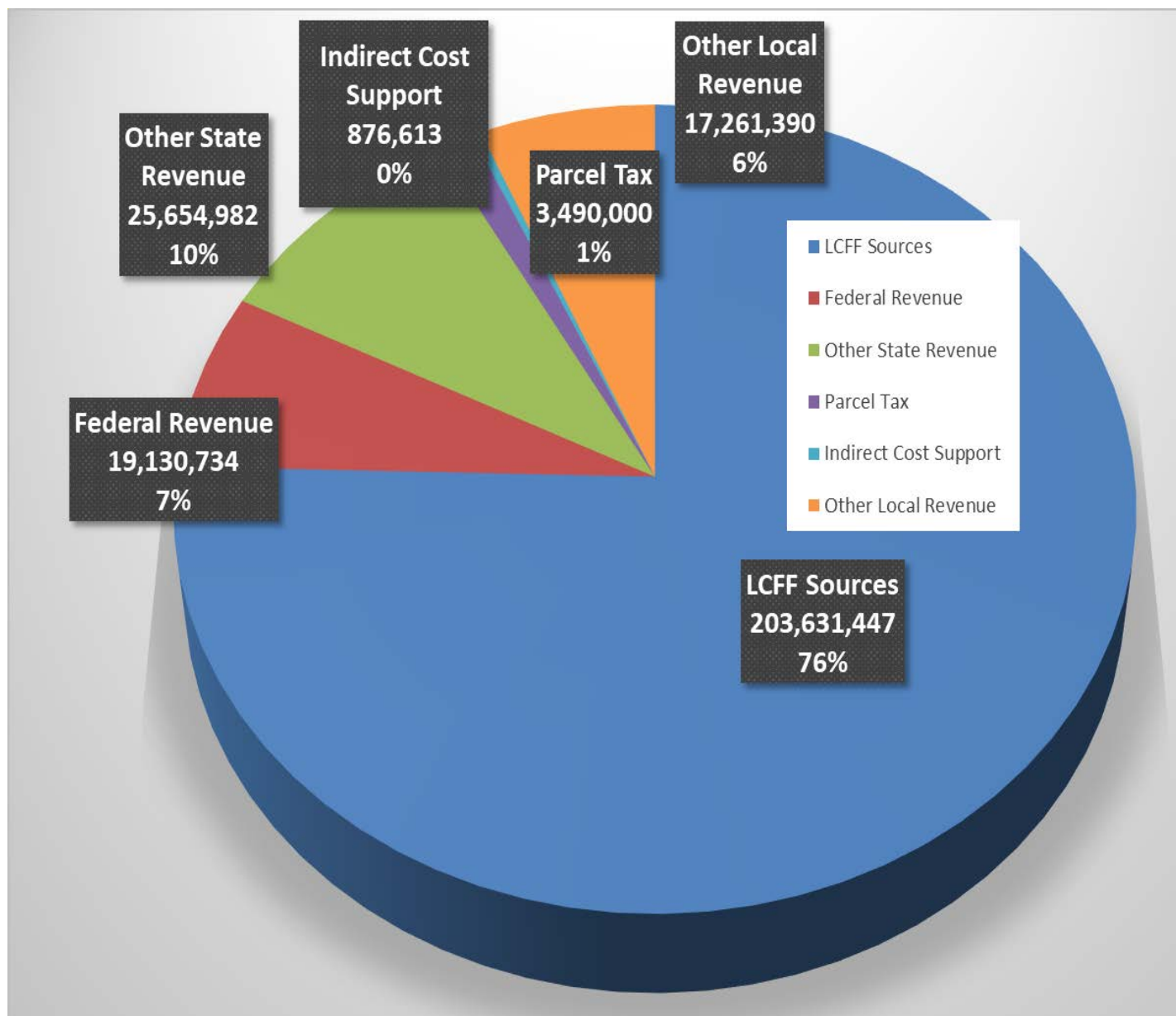
	2018-2019 2nd Interim Budget	2019-2020 Projected Budget	2020-2021 Projected Budget
Beginning Fund Balance	\$8,749,246	\$10,101,863	\$10,875,506
Revenues:			
LCFF Sources	\$1,326,802	\$1,326,802	\$1,326,802
Federal Revenues	\$18,202,913	\$17,458,863	\$17,458,863
Other State Revenues	\$18,056,292	\$16,542,119	\$16,542,119
Other Local Revenues	\$16,839,585	\$16,450,585	\$16,450,585
Contributions	\$0	\$0	\$0
Total Revenues	\$54,425,592	\$51,778,369	\$51,778,369
Expenditures:			
Certificated Salaries	\$25,624,408	\$25,185,899	\$25,588,873
Classified Salaries	\$22,343,620	\$23,295,805	\$23,715,130
Employee Benefits	\$22,305,686	\$23,317,267	\$24,427,578
Books and Supplies	\$3,831,751	\$3,086,751	\$3,148,486
Services, Other Operating Expenses	\$18,155,801	\$18,175,801	\$18,357,559
Capital Outlay	\$525,012	\$95,012	\$95,012
Other Outgo	\$133,373	\$133,373	\$133,373
Direct Support/Indirect Costs	\$1,276,632	\$1,323,632	\$1,323,632
Other Financing Uses	(\$41,123,308)	(\$43,608,814)	(\$44,763,814)
Total Expenditures	\$53,072,975	\$51,004,726	\$52,025,829
Net Surplus / (Shortfall)	\$1,352,617	\$773,643	(\$247,460)
Ending Fund Balance	\$10,101,863	\$10,875,506	\$10,628,046

The Restricted General Fund contains the financial activity of programs restricted only to the intended use of the funds received. Some restricted programs include:

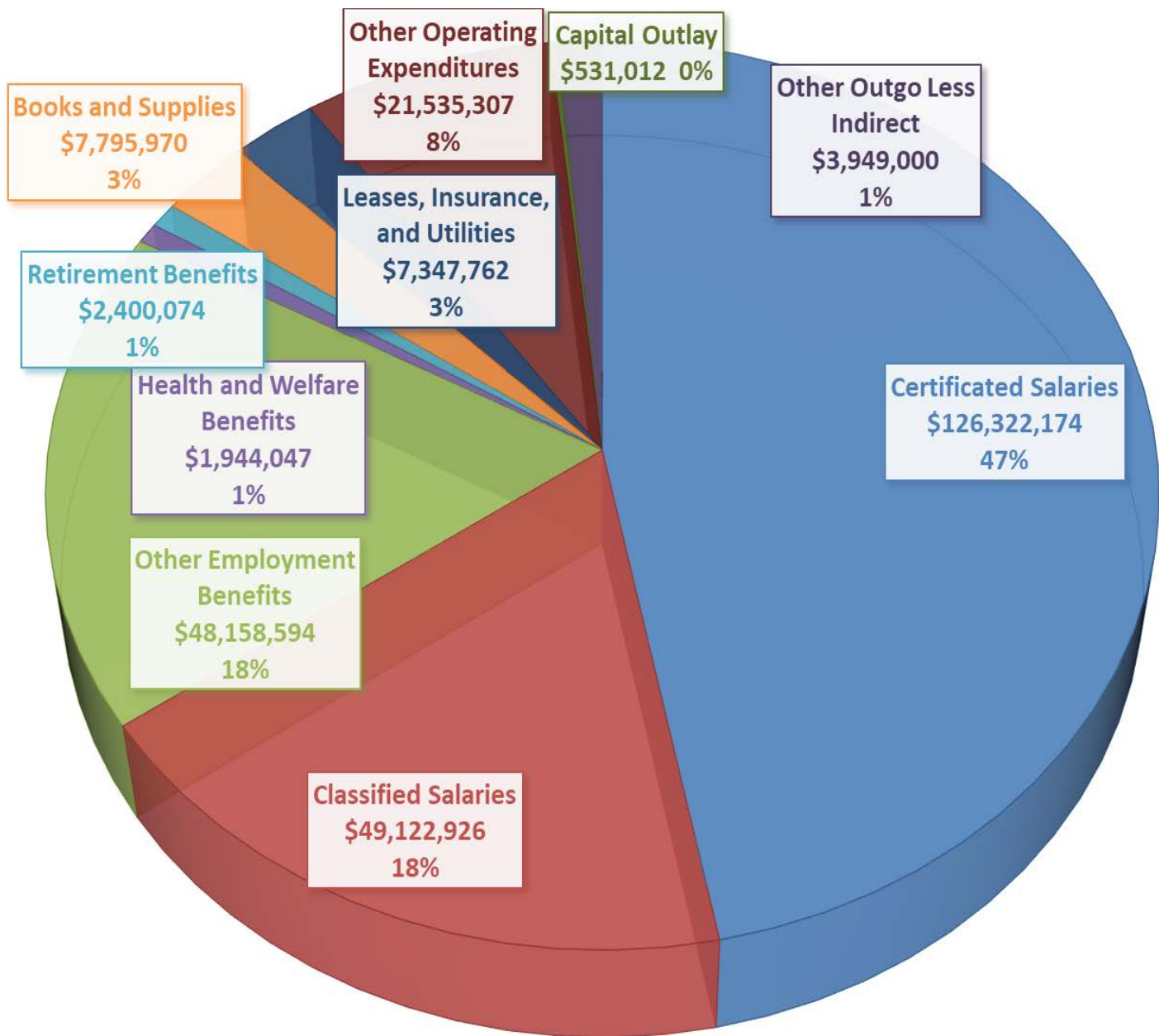
- Measure A Parcel Tax
- Maintenance Assessment District (MAD) Tax
- Special Education
- Restricted Routine Maintenance
- Federal grants (Title I, Title II, and Title III)
- 21st Century Community Learning and After School Education and Safety (ASES)

Combined General Fund Revenues

This is a pie chart of the Combined General Fund Revenues for the Hayward Unified School District. As noted above: the existing parcel tax measures represent 1% of all the General Fund revenue received; just over 86% of General Fund revenue received is from the State; and Federal funds represent 7% of total General Fund revenues.



Combined General Fund Expenditures



This is a pie chart of the Combined General Fund Expenditures for the Hayward Unified School District. Of the Combined General Fund, 85% of expenditures is attributable to personnel costs. This is within the normal range due to schools being in the service industry requiring people to provide direct and indirect services to students.

Combined General Fund Multi-Year Projection

Hayward Unified School District 2018-19 2nd Interim Combined General Fund			
	2018-2019 2nd Interim Budget	2019-2020 Projected Budget	2020-2021 Projected Budget
Beginning Fund Balance	21,123,428	21,926,728	19,177,535
Revenues:			
LCFF Sources	\$203,631,447	\$205,908,618	\$208,269,664
Federal Revenues	\$19,130,734	\$18,102,684	\$18,102,684
Other State Revenues	\$25,654,982	\$20,597,975	\$20,597,975
Other Local Revenues	\$20,751,390	\$20,564,390	\$20,564,390
Other Financing Sources/Contributions	\$0	\$0	\$0
Total Revenues	\$269,168,553	\$265,173,667	\$267,534,713
Expenditures:			
Certificated Salaries	126,322,174	126,259,829	126,817,486
Classified Salaries	49,122,926	49,732,137	50,627,317
Employee Benefits	52,502,715	55,630,815	58,656,411
Books and Supplies	7,795,970	7,090,612	7,192,386
Services, Other Operating Expenses	28,883,069	26,393,069	26,907,000
Capital Outlay	531,012	101,012	101,012
Other Outgo	3,949,000	3,457,000	3,457,000
Direct Support/Indirect Costs	(876,613)	(876,613)	(876,613)
Other Financing Uses	135,000	135,000	135,000
Total Expenditures	268,365,253	267,922,861	273,016,999
<i>Projected Necessary Reductions</i>			(5,200,000)
<i>Projected Necessary Reductions</i>			
Total Expenditures	268,365,253	267,922,861	267,816,999
Net Surplus / (Shortfall)	803,300	(2,749,193)	(282,285)
Ending Fund Balance	21,926,728	19,177,535	18,895,249
Componenets of Ending Fund Balance			
Reserve for Revolving & Stores	114,592	114,592	114,592
Reserve for Restricted Programs	10,101,863	10,875,506	10,628,046
3% Reserve for Economic Uncertainties	8,050,958	8,037,686	8,034,510
Total Restricted Reserves	18,267,413	19,027,784	18,777,148
Total Unrestricted Reserves Beyond Required Minimum	3,659,315	149,751	118,101
Total Reserves (Minimum Required 3% and Undesignated Reserves)	4.36%	3.06%	3.04%
Total Reserves Beyond Required Minimum	1.36%	0.06%	0.04%

Summary of Other Program Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER PROGRAM FUNDS FINANCIAL SUMMARY			
DESCRIPTION	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13
REVENUES			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	\$ 936,924	\$ 1,105,229	\$ 7,945,000
State Revenues	\$ 2,409,586	\$ 3,848,117	\$ 480,500
Local Revenues	\$ 267,089	\$ 390,776	\$ 573,175
Total Revenues	\$ 3,613,599	\$ 5,344,122	\$ 8,998,675
EXPENDITURES			
Certificated Salaries	\$ 1,127,665	\$ 1,620,025	\$ -
Classified Salaries	\$ 919,701	\$ 1,556,943	\$ 4,417,290
Employee Benefits	\$ 584,578	\$ 996,298	\$ 1,339,295
Books and Supplies	\$ 111,111	\$ 136,624	\$ 4,914,422
Other Operating Expenditures	\$ 697,868	\$ 762,896	\$ 301,200
Capital Outlay	\$ -	\$ -	\$ 439,200
Other Outgo	\$ 152,565	\$ -	\$ -
Direct Support & Indirect	\$ -	\$ 272,615	\$ 451,432
Total Expenditures	\$ 3,593,488	\$ 5,345,401	\$ 11,862,839
OTHER FINANCING SOURCES (USES)			
Transfers In from Other Funds	\$ -	\$ -	\$ 135,000
Transfers Out to Other Funds	\$ -	\$ -	\$ -
Total Sources Financing Sources (Uses)	\$ -	\$ -	\$ 135,000
NET INCREASE (DECREASE)			
IN FUND BALANCE	\$ 20,111	\$ (1,279)	\$ (2,729,164)
FUND BALANCE			
Budgeted Beginning Fund Balance	\$ 5,483	\$ 63,534	\$ 5,798,020
Ending Fund Balance	\$ 25,594	\$ 62,255	\$ 3,068,856
COMPONENTS OF FUND BALANCE			
Reserved Amounts	\$ -	\$ -	\$ -
Legally Restricted	\$ -	\$ 62,255	\$ 3,068,856
Undesignated Fund Balance	\$ 25,594	\$ -	\$ -

ADULT EDUCATION FUND 11

This fund accounts for revenues and disbursements of operating Hayward Adult School program across the District.

CHILD DEVELOPMENT FUND 12

This fund accounts for revenues and disbursements of operating the Helen Turner Center and Preschool programs across the District.

CHILD NUTRITION SERVICES FUND 13

This fund accounts for revenues and disbursements of operating the District Food Services Program serving breakfast through dinner.

Summary of Other Facility Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER FACILITY FUNDS FINANCIAL SUMMARY				
DESCRIPTION	Building Fund 21	Capital Facilities Fund 25	Special Reserve for Capital Outlay Fund 40	Bond and Interest Redemption Fund 51
REVENUES				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ 2,012,516
State Revenues	\$ -	\$ -	\$ -	\$ 136,300
Local Revenues	\$ 822,039	\$ 1,629,191	\$ 4,237	\$ 17,764,780
Total Revenues	\$ 822,039	\$ 1,629,191	\$ 4,237	\$ 19,913,596
EXPENDITURES				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ 290,099	\$ -	\$ -	\$ -
Employee Benefits	\$ 87,670	\$ -	\$ -	\$ -
Books and Supplies	\$ 107,000	\$ -	\$ -	\$ -
Other Operating Expenditures	\$ 260,334	\$ 204,536	\$ -	\$ -
Capital Outlay	\$ 192,433,336	\$ 311,308	\$ -	\$ -
Other Outgo	\$ -	\$ 1,237,804	\$ -	\$ 26,670,067
Direct Support & Indirect	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 193,178,439	\$ 1,753,648	\$ -	\$ 26,670,067
OTHER FINANCING SOURCES (USES)				
Sources	\$ 145,000,000	\$ -	\$ -	\$ -
Uses	\$ -	\$ -	\$ -	\$ -
Total Sources Financing Sources (Uses)	\$ 145,000,000	\$ -	\$ -	\$ -
NET INCREASE (DECREASE)				
IN FUND BALANCE	\$ (47,356,400)	\$ (124,457)	\$ 4,237	\$ (6,756,471)
FUND BALANCE				
Budgeted Beginning Fund Balance	\$ 165,421,192	\$ 2,395,730	\$ 443,053	\$ 19,412,755
Ending Fund Balance	\$ 118,064,792	\$ 2,271,273	\$ 447,290	\$ 12,656,284
COMPONENTS OF FUND BALANCE				
Reserved Amounts	\$ -	\$ -	\$ -	\$ -
Legally Restricted	\$ 118,064,792	\$ 2,271,273	\$ 447,290	\$ 12,656,284
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -

BUILDING FUND 21

This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

- 2008 Measure I Bond
- 2014 Measure L Bond
- 2018 Measure H Bond

CAPITAL FACILITIES ACCOUNT FUND 25

Fund established to account for the collection of developer fees and expenditures for capital facility projects related to growth.

SPECIAL RESERVE FOR CAPITAL OUTLAY ACCOUNT FUND 40

Fund established to account for a Roofing Project approved by the State Allocation Board for Lorin Eden Elementary.

BOND AND INTEREST REDEMPTION FUND 51

This fund is established to account for the tax collection and payment of voter-approved bonds.

Complete SACS Report

Subsequent pages contain the State's
Standardized Account Code Structure
(SACS) report for the
2nd Interim Financial Report.

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 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: Vickie Chang

Telephone: (510) 784-2613

Title: Director of Business Support Services

E-mail: vchang@husd.k12.ca.us

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)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	202,225,259.00	202,299,315.00	102,909,886.44	202,304,645.00	5,330.00	0.0%
2) Federal Revenue		8100-8299	75,000.00	359,222.25	894,016.46	927,821.25	568,599.00	158.3%
3) Other State Revenue		8300-8599	7,348,080.00	7,565,539.83	3,705,032.31	7,598,689.83	33,150.00	0.4%
4) Other Local Revenue		8600-8799	3,859,408.00	4,186,271.43	1,913,782.72	3,911,805.43	(274,466.00)	-6.6%
5) TOTAL, REVENUES			213,507,747.00	214,410,348.51	109,422,717.93	214,742,961.51		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	99,982,593.00	100,909,631.36	51,126,843.73	100,697,765.72	211,865.64	0.2%
2) Classified Salaries		2000-2999	26,674,265.00	26,956,723.60	15,050,139.40	26,779,306.11	177,417.49	0.7%
3) Employee Benefits		3000-3999	30,778,538.00	30,050,137.05	15,463,289.18	30,197,029.41	(146,892.36)	-0.5%
4) Books and Supplies		4000-4999	3,275,441.00	3,571,028.28	1,782,111.11	3,964,219.19	(393,190.91)	-11.0%
5) Services and Other Operating Expenditures		5000-5999	11,234,565.00	10,741,117.40	5,951,568.31	10,727,268.26	13,849.14	0.1%
6) Capital Outlay		6000-6999	6,000.00	6,000.00	8,290.27	6,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,815,627.00	3,815,627.00	1,986,079.60	3,815,627.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,145,032.00)	(2,378,947.25)	(1,072,889.59)	(2,153,244.59)	(225,702.66)	9.5%
9) TOTAL, EXPENDITURES			173,621,997.00	173,671,317.44	90,295,432.01	174,033,971.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,885,750.00	40,739,031.07	19,127,285.92	40,708,990.41		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	82.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	135,000.00	135,000.00	0.00	135,000.00	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	(41,647,842.00)	(41,204,561.81)	0.00	(41,123,307.95)	81,253.86	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,782,842.00)	(41,339,561.81)	82.00	(41,258,307.95)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,897,092.00)	(600,530.74)	19,127,367.92	(549,317.54)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,374,181.53	12,374,181.53		12,374,181.53	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)			12,374,181.53	12,374,181.53		12,374,181.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,374,181.53	12,374,181.53		12,374,181.53		
2) Ending Balance, June 30 (E + F1e)			10,477,089.53	11,773,650.79		11,824,863.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	14,000.00	14,592.00		14,592.00		
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	7,966,000.00	8,076,099.70		8,050,957.65		
Unassigned/Unappropriated Amount		9790	2,397,089.53	3,582,959.09		3,659,314.34		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	119,598,882.00	110,404,102.00	65,444,366.00	110,402,562.00	(1,540.00)	0.0%
Education Protection Account State Aid - Current Year		8012	24,646,211.00	26,598,638.00	14,655,659.00	26,605,508.00	6,870.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	268,628.00	267,337.00	0.00	267,337.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	871,870.00	507,869.00	(15,581.17)	507,869.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	33,203,722.00	35,308,735.00	20,056,327.60	35,308,735.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,539,117.00	2,875,670.00	1,706,478.25	2,875,670.00	0.00	0.0%
Prior Years' Taxes		8043	(363,888.00)	(187,419.00)	(109,734.47)	(187,419.00)	0.00	0.0%
Supplemental Taxes		8044	1,331,070.00	1,556,573.00	980,525.92	1,556,573.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,545,201.00	25,076,312.00	0.00	25,076,312.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,455,533.00	5,897,653.00	3,194,921.31	5,897,653.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			208,096,346.00	208,305,470.00	105,912,962.44	208,310,800.00	5,330.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,871,087.00)	(6,006,155.00)	(3,003,076.00)	(6,006,155.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			202,225,259.00	202,299,315.00	102,909,886.44	202,304,645.00	5,330.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	75,000.00	359,222.25	894,016.46	927,821.25	568,599.00	158.3%
TOTAL, FEDERAL REVENUE			75,000.00	359,222.25	894,016.46	927,821.25	568,599.00	158.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,261,720.00	4,317,757.00	2,531,943.00	4,317,757.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,343,261.00	3,247,782.83	1,139,939.31	3,247,782.83	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	743,099.00	0.00	33,150.00	33,150.00	33,150.00	New
TOTAL, OTHER STATE REVENUE			7,348,080.00	7,565,539.83	3,705,032.31	7,598,689.83	33,150.00	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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,500,000.00	1,500,000.00	606,381.97	1,150,000.00	(350,000.00)	-23.3%
Interest		8660	300,000.00	300,000.00	93,234.60	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	45,000.00	45,000.00	27,549.00	45,000.00	0.00	0.0%
Interagency Services		8677	0.00	330,518.00	57,107.00	330,518.00	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%) 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	852,000.00	878,549.43	294,610.99	879,083.43	534.00	0.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,162,408.00	1,132,204.00	834,899.16	1,207,204.00	75,000.00	6.6%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,859,408.00	4,186,271.43	1,913,782.72	3,911,805.43	(274,466.00)	-6.6%
TOTAL, REVENUES			213,507,747.00	214,410,348.51	109,422,717.93	214,742,961.51	332,613.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	80,774,822.00	81,526,833.73	40,863,614.80	81,394,168.26	132,665.47	0.2%
Certificated Pupil Support Salaries		1200	6,984,754.00	7,394,201.65	3,756,026.12	7,378,460.95	15,740.70	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	10,295,881.00	10,429,976.11	5,847,899.00	10,479,977.60	(50,001.49)	-0.5%
Other Certificated Salaries		1900	1,927,136.00	1,558,619.87	659,303.81	1,445,158.91	113,460.96	7.3%
TOTAL, CERTIFICATED SALARIES			99,982,593.00	100,909,631.36	51,126,843.73	100,697,765.72	211,865.64	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	552,482.00	432,838.59	201,824.35	440,545.88	(7,707.29)	-1.8%
Classified Support Salaries		2200	10,111,278.00	10,072,440.94	5,714,266.34	9,904,930.48	167,510.46	1.7%
Classified Supervisors' and Administrators' Salaries		2300	2,334,219.00	2,333,076.53	1,389,694.69	2,344,846.43	(11,769.90)	-0.5%
Clerical, Technical and Office Salaries		2400	12,650,197.00	13,100,192.14	7,203,823.36	13,062,842.62	37,349.52	0.3%
Other Classified Salaries		2900	1,026,089.00	1,018,175.40	540,530.66	1,026,140.70	(7,965.30)	-0.8%
TOTAL, CLASSIFIED SALARIES			26,674,265.00	26,956,723.60	15,050,139.40	26,779,306.11	177,417.49	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,096,303.00	16,254,912.22	8,150,733.63	16,168,815.82	86,096.40	0.5%
PERS		3201-3202	5,057,988.00	4,689,469.06	2,511,957.69	4,774,228.21	(84,759.15)	-1.8%
OASDI/Medicare/Alternative		3301-3302	3,544,084.00	3,510,271.81	1,836,116.77	3,589,843.23	(79,571.42)	-2.3%
Health and Welfare Benefits		3401-3402	1,144,887.00	1,155,962.00	577,122.22	1,158,255.63	(2,293.63)	-0.2%
Unemployment Insurance		3501-3502	124,852.00	62,622.88	55,738.86	63,840.65	(1,217.77)	-1.9%
Workers' Compensation		3601-3602	2,361,666.00	2,472,369.30	1,230,797.87	2,488,696.73	(16,327.43)	-0.7%
OPEB, Allocated		3701-3702	1,291,838.00	948,511.23	514,562.88	985,743.30	(37,232.07)	-3.9%
OPEB, Active Employees		3751-3752	706,920.00	661,018.55	291,149.26	672,605.84	(11,587.29)	-1.8%
Other Employee Benefits		3901-3902	450,000.00	295,000.00	295,110.00	295,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,778,538.00	30,050,137.05	15,463,289.18	30,197,029.41	(146,892.36)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	900,000.00	901,249.43	974,126.48	975,652.43	(74,403.00)	-8.3%
Books and Other Reference Materials		4200	203,389.00	134,534.51	49,959.01	137,391.44	(2,856.93)	-2.1%
Materials and Supplies		4300	1,999,765.00	2,319,451.71	683,979.73	2,682,195.45	(362,743.74)	-15.6%
Noncapitalized Equipment		4400	172,287.00	215,792.63	74,045.89	168,979.87	46,812.76	21.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,275,441.00	3,571,028.28	1,782,111.11	3,964,219.19	(393,190.91)	-11.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Travel and Conferences		5200	237,211.00	258,686.79	86,580.14	288,217.68	(29,530.89)	-11.4%
Dues and Memberships		5300	67,990.00	45,255.00	44,671.47	55,886.00	(10,631.00)	-23.5%
Insurance		5400-5450	1,175,000.00	1,175,000.00	600,164.85	1,175,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,543,650.00	3,803,650.00	2,785,460.23	4,053,650.00	(250,000.00)	-6.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,231,341.00	1,143,903.44	467,887.21	1,080,418.74	63,484.70	5.5%
Transfers of Direct Costs		5710	(42,151.00)	(51,702.00)	(32,714.95)	(46,339.68)	(5,362.32)	10.4%
Transfers of Direct Costs - Interfund		5750	(9,128.00)	(9,128.00)	(7,797.60)	(10,205.20)	1,077.20	-11.8%
Professional/Consulting Services and Operating Expenditures		5800	3,473,272.00	3,925,974.84	1,817,172.92	3,752,981.02	172,993.82	4.4%
Communications		5900	552,380.00	444,477.33	190,144.04	372,659.70	71,817.63	16.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,234,565.00	10,741,117.40	5,951,568.31	10,727,268.26	13,849.14	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,000.00	6,000.00	8,290.27	6,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,000.00	6,000.00	8,290.27	6,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	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						
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	3,397,851.00	3,397,851.00	1,777,191.60	3,397,851.00	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	69,060.00	69,060.00	35,122.63	69,060.00	0.00	0.0%
Other Debt Service - Principal		7439	348,716.00	348,716.00	173,765.37	348,716.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,815,627.00	3,815,627.00	1,986,079.60	3,815,627.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,088,430.00)	(1,305,547.97)	(613,620.20)	(1,276,631.97)	(28,916.00)	2.2%
Transfers of Indirect Costs - Interfund		7350	(1,056,602.00)	(1,073,399.28)	(459,269.39)	(876,612.62)	(196,786.66)	18.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,145,032.00)	(2,378,947.25)	(1,072,889.59)	(2,153,244.59)	(225,702.66)	9.5%
TOTAL, EXPENDITURES			173,621,997.00	173,671,317.44	90,295,432.01	174,033,971.10	(362,653.66)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	82.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	82.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	135,000.00	135,000.00	0.00	135,000.00	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			135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(41,727,503.00)	(41,204,561.81)	0.00	(41,123,307.95)	81,253.86	-0.2%
Contributions from Restricted Revenues		8990	79,661.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(41,647,842.00)	(41,204,561.81)	0.00	(41,123,307.95)	81,253.86	-0.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(41,782,842.00)	(41,339,561.81)	82.00	(41,258,307.95)	81,253.86	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,326,802.00	1,326,802.00	443,048.00	1,326,802.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,460,244.00	18,458,055.48	3,552,628.47	18,202,913.48	(255,142.00)	-1.4%
3) Other State Revenue		8300-8599	16,504,323.00	17,851,656.96	4,000,862.55	18,056,291.96	204,635.00	1.1%
4) Other Local Revenue		8600-8799	14,545,082.00	15,554,320.52	8,592,035.66	16,839,584.91	1,285,264.39	8.3%
5) TOTAL, REVENUES			49,836,451.00	53,190,834.96	16,588,574.68	54,425,592.35		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,019,712.00	26,118,176.70	12,939,371.67	25,624,408.23	493,768.47	1.9%
2) Classified Salaries		2000-2999	22,040,700.00	22,230,718.94	11,654,989.07	22,343,620.33	(112,901.39)	-0.5%
3) Employee Benefits		3000-3999	22,681,188.00	22,659,439.29	6,032,043.59	22,305,686.28	353,753.01	1.6%
4) Books and Supplies		4000-4999	2,789,194.00	3,963,012.88	1,916,369.63	3,831,751.13	131,261.75	3.3%
5) Services and Other Operating Expenditures		5000-5999	18,015,568.00	17,663,313.93	7,434,790.79	18,155,800.93	(492,487.00)	-2.8%
6) Capital Outlay		6000-6999	75,000.00	1,278,524.87	358,653.68	525,011.87	753,513.00	58.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	40,000.00	178,271.20	4,320.08	133,373.20	44,898.00	25.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,088,430.00	1,305,547.97	613,620.20	1,276,631.97	28,916.00	2.2%
9) TOTAL, EXPENDITURES			91,749,792.00	95,397,005.78	40,954,158.71	94,196,283.94		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,913,341.00)	(42,206,170.82)	(24,365,584.03)	(39,770,691.59)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	41,647,842.00	41,204,561.81	0.00	41,123,307.95	(81,253.86)	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,647,842.00	41,204,561.81	0.00	41,123,307.95		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(265,499.00)	(1,001,609.01)	(24,365,584.03)	1,352,616.36		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,749,245.90	8,749,245.90		8,749,245.90	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)			8,749,245.90	8,749,245.90		8,749,245.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,749,245.90	8,749,245.90		8,749,245.90		
2) Ending Balance, June 30 (E + F1e)			8,483,746.90	7,747,636.89		10,101,862.26		
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	8,483,746.90	7,747,636.89		10,101,862.26		
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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,326,802.00	1,326,802.00	443,048.00	1,326,802.00	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			1,326,802.00	1,326,802.00	443,048.00	1,326,802.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,500,000.00	3,912,251.62	0.00	3,912,251.62	0.00	0.0%
Special Education Discretionary Grants		8182	1,010,000.00	514,306.00	0.00	514,306.00	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	778,575.00	2,149,364.10	646,835.57	2,149,364.10	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	5,377,006.00	5,321,696.61	1,208,285.61	5,321,696.61	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	708,486.00	769,009.99	167,433.99	769,009.99	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	81,082.00	95,727.70	21,234.70	95,727.70	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	633,866.00	645,700.99	181,254.99	573,365.99	(72,335.00)	-11.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	5,015,000.00	4,515,289.47	1,095,873.09	4,256,058.47	(259,231.00)	-5.7%
Career and Technical Education	3500-3599	8290	0.00	178,480.00	0.00	178,480.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	356,229.00	356,229.00	231,710.52	432,653.00	76,424.00	21.5%
TOTAL, FEDERAL REVENUE			17,460,244.00	18,458,055.48	3,552,628.47	18,202,913.48	(255,142.00)	-1.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	170,000.00	176,063.00	96,836.00	176,063.00	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	1,000,000.00	1,315,494.11	244,050.11	1,315,494.11	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	3,300,000.00	3,480,043.75	2,262,028.44	3,480,043.75	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	0.00	0.00	0.00	0.00	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	12,034,323.00	12,880,056.10	1,397,948.00	13,084,691.10	204,635.00	1.6%
TOTAL, OTHER STATE REVENUE			16,504,323.00	17,851,656.96	4,000,862.55	18,056,291.96	204,635.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,315,163.00	1,315,163.00	1,990,960.70	3,490,000.00	2,174,837.00	165.4%
Other		8622	3,490,000.00	3,490,000.00	661,802.96	1,315,163.00	(2,174,837.00)	-62.3%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	599,428.65	1,200,000.00	1,200,000.00	New
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	200,000.00	323,352.00	32,777.62	323,352.00	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	575,995.00	1,032,735.52	547,073.73	1,117,999.91	85,264.39	8.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	329,924.00	387,594.00	0.00	387,594.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	8,634,000.00	9,005,476.00	4,759,992.00	9,005,476.00	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%
TOTAL, OTHER LOCAL REVENUE			14,545,082.00	15,554,320.52	8,592,035.66	16,839,584.91	1,285,264.39	8.3%
TOTAL, REVENUES			49,836,451.00	53,190,834.96	16,588,574.68	54,425,592.35	1,234,757.39	2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,342,382.00	17,375,763.80	8,746,521.48	17,221,473.68	154,290.12	0.9%
Certificated Pupil Support Salaries		1200	3,654,521.00	4,440,893.57	2,195,684.22	4,352,249.35	88,644.22	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,015,750.00	1,404,976.06	780,246.10	1,317,309.52	87,666.54	6.2%
Other Certificated Salaries		1900	3,007,059.00	2,896,543.27	1,216,919.87	2,733,375.68	163,167.59	5.6%
TOTAL, CERTIFICATED SALARIES			25,019,712.00	26,118,176.70	12,939,371.67	25,624,408.23	493,768.47	1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,671,573.00	11,061,715.94	5,477,661.20	10,847,863.51	213,852.43	1.9%
Classified Support Salaries		2200	3,529,367.00	3,768,210.56	1,992,367.75	3,784,876.33	(16,665.77)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	1,214,047.00	1,172,838.53	550,024.02	1,182,809.53	(9,971.00)	-0.9%
Clerical, Technical and Office Salaries		2400	1,472,871.00	1,746,736.04	949,652.72	1,809,434.95	(62,698.91)	-3.6%
Other Classified Salaries		2900	5,152,842.00	4,481,217.87	2,685,283.38	4,718,636.01	(237,418.14)	-5.3%
TOTAL, CLASSIFIED SALARIES			22,040,700.00	22,230,718.94	11,654,989.07	22,343,620.33	(112,901.39)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,227,899.00	14,319,418.92	2,019,918.66	14,230,618.27	88,800.65	0.6%
PERS		3201-3202	4,030,678.00	3,946,420.29	1,903,283.56	3,753,119.14	193,301.15	4.9%
OASDI/Medicare/Alternative		3301-3302	2,061,566.00	2,127,796.43	1,055,672.63	2,099,972.97	27,823.46	1.3%
Health and Welfare Benefits		3401-3402	582,764.00	605,015.43	246,310.64	490,790.68	114,224.75	18.9%
Unemployment Insurance		3501-3502	24,519.00	24,218.41	12,206.28	25,360.42	(1,142.01)	-4.7%
Workers' Compensation		3601-3602	944,850.00	962,707.80	472,998.26	964,099.39	(1,391.59)	-0.1%
OPEB, Allocated		3701-3702	461,935.00	310,374.33	186,347.79	400,787.20	(90,412.87)	-29.1%
OPEB, Active Employees		3751-3752	346,977.00	363,487.68	135,305.77	340,938.21	22,549.47	6.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,681,188.00	22,659,439.29	6,032,043.59	22,305,686.28	353,753.01	1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,056,000.00	1,150,994.89	1,016,729.19	1,164,304.00	(13,309.11)	-1.2%
Books and Other Reference Materials		4200	92,372.00	165,040.57	65,512.58	190,009.84	(24,969.27)	-15.1%
Materials and Supplies		4300	1,499,722.00	2,356,123.17	697,664.21	2,164,865.80	191,257.37	8.1%
Noncapitalized Equipment		4400	141,100.00	290,854.25	136,463.65	312,571.49	(21,717.24)	-7.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,789,194.00	3,963,012.88	1,916,369.63	3,831,751.13	131,261.75	3.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,985,000.00	13,504,463.41	5,452,684.24	13,941,814.41	(437,351.00)	-3.2%
Travel and Conferences		5200	128,811.00	150,369.17	69,000.25	196,029.90	(45,660.73)	-30.4%
Dues and Memberships		5300	3,200.00	8,251.80	2,601.80	8,826.80	(575.00)	-7.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	150,000.00	161,000.00	46,449.00	161,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	980,923.00	959,389.75	466,020.33	877,693.50	81,696.25	8.5%
Transfers of Direct Costs		5710	42,151.00	51,702.00	32,714.95	46,339.68	5,362.32	10.4%
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	1,649,954.00	2,791,085.76	1,326,532.18	2,878,278.26	(87,192.50)	-3.1%
Communications		5900	75,529.00	37,052.04	38,788.04	45,818.38	(8,766.34)	-23.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,015,568.00	17,663,313.93	7,434,790.79	18,155,800.93	(492,487.00)	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	28,227.80	27,207.80	28,227.80	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,000.00	0.00	3,000.00	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	75,000.00	1,222,236.70	306,385.51	468,723.70	753,513.00	61.7%
Equipment Replacement		6500	0.00	25,060.37	25,060.37	25,060.37	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	1,278,524.87	358,653.68	525,011.87	753,513.00	58.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	40,000.00	40,000.00	(4,898.00)	(4,898.00)	44,898.00	112.2%
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	18,331.75	9,218.08	18,331.75	0.00	0.0%
Other Debt Service - Principal		7439	0.00	119,939.45	0.00	119,939.45	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40,000.00	178,271.20	4,320.08	133,373.20	44,898.00	25.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,088,430.00	1,305,547.97	613,620.20	1,276,631.97	28,916.00	2.2%
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			1,088,430.00	1,305,547.97	613,620.20	1,276,631.97	28,916.00	2.2%
TOTAL, EXPENDITURES			91,749,792.00	95,397,005.78	40,954,158.71	94,196,283.94	1,200,721.84	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	41,727,503.00	41,204,561.81	0.00	41,123,307.95	(81,253.86)	-0.2%
Contributions from Restricted Revenues		8990	(79,661.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			41,647,842.00	41,204,561.81	0.00	41,123,307.95	(81,253.86)	-0.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			41,647,842.00	41,204,561.81	0.00	41,123,307.95	81,253.86	-0.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	203,552,061.00	203,626,117.00	103,352,934.44	203,631,447.00	5,330.00	0.0%
2) Federal Revenue		8100-8299	17,535,244.00	18,817,277.73	4,446,644.93	19,130,734.73	313,457.00	1.7%
3) Other State Revenue		8300-8599	23,852,403.00	25,417,196.79	7,705,894.86	25,654,981.79	237,785.00	0.9%
4) Other Local Revenue		8600-8799	18,404,490.00	19,740,591.95	10,505,818.38	20,751,390.34	1,010,798.39	5.1%
5) TOTAL, REVENUES			263,344,198.00	267,601,183.47	126,011,292.61	269,168,553.86		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	125,002,305.00	127,027,808.06	64,066,215.40	126,322,173.95	705,634.11	0.6%
2) Classified Salaries		2000-2999	48,714,965.00	49,187,442.54	26,705,128.47	49,122,926.44	64,516.10	0.1%
3) Employee Benefits		3000-3999	53,459,726.00	52,709,576.34	21,495,332.77	52,502,715.69	206,860.65	0.4%
4) Books and Supplies		4000-4999	6,064,635.00	7,534,041.16	3,698,480.74	7,795,970.32	(261,929.16)	-3.5%
5) Services and Other Operating Expenditures		5000-5999	29,250,133.00	28,404,431.33	13,386,359.10	28,883,069.19	(478,637.86)	-1.7%
6) Capital Outlay		6000-6999	81,000.00	1,284,524.87	366,943.95	531,011.87	753,513.00	58.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,855,627.00	3,993,898.20	1,990,399.68	3,949,000.20	44,898.00	1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,056,602.00)	(1,073,399.28)	(459,269.39)	(876,612.62)	(196,786.66)	18.3%
9) TOTAL, EXPENDITURES			265,371,789.00	269,068,323.22	131,249,590.72	268,230,255.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,027,591.00)	(1,467,139.75)	(5,238,298.11)	938,298.82		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	82.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	135,000.00	135,000.00	0.00	135,000.00	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			(135,000.00)	(135,000.00)	82.00	(135,000.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,162,591.00)	(1,602,139.75)	(5,238,216.11)	803,298.82		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,123,427.43	21,123,427.43		21,123,427.43	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)			21,123,427.43	21,123,427.43		21,123,427.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,123,427.43	21,123,427.43		21,123,427.43		
2) Ending Balance, June 30 (E + F1e)			18,960,836.43	19,521,287.68		21,926,726.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	14,000.00	14,592.00		14,592.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,483,746.90	7,747,636.89		10,101,862.26		
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	7,966,000.00	8,076,099.70		8,050,957.65		
Unassigned/Unappropriated Amount		9790	2,397,089.53	3,582,959.09		3,659,314.34		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	119,598,882.00	110,404,102.00	65,444,366.00	110,402,562.00	(1,540.00)	0.0%
Education Protection Account State Aid - Current Year		8012	24,646,211.00	26,598,638.00	14,655,659.00	26,605,508.00	6,870.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	268,628.00	267,337.00	0.00	267,337.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	871,870.00	507,869.00	(15,581.17)	507,869.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	33,203,722.00	35,308,735.00	20,056,327.60	35,308,735.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,539,117.00	2,875,670.00	1,706,478.25	2,875,670.00	0.00	0.0%
Prior Years' Taxes		8043	(363,888.00)	(187,419.00)	(109,734.47)	(187,419.00)	0.00	0.0%
Supplemental Taxes		8044	1,331,070.00	1,556,573.00	980,525.92	1,556,573.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,545,201.00	25,076,312.00	0.00	25,076,312.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,455,533.00	5,897,653.00	3,194,921.31	5,897,653.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			208,096,346.00	208,305,470.00	105,912,962.44	208,310,800.00	5,330.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,871,087.00)	(6,006,155.00)	(3,003,076.00)	(6,006,155.00)	0.00	0.0%
Property Taxes Transfers		8097	1,326,802.00	1,326,802.00	443,048.00	1,326,802.00	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			203,552,061.00	203,626,117.00	103,352,934.44	203,631,447.00	5,330.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,500,000.00	3,912,251.62	0.00	3,912,251.62	0.00	0.0%
Special Education Discretionary Grants		8182	1,010,000.00	514,306.00	0.00	514,306.00	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	778,575.00	2,149,364.10	646,835.57	2,149,364.10	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	5,377,006.00	5,321,696.61	1,208,285.61	5,321,696.61	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	708,486.00	769,009.99	167,433.99	769,009.99	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	81,082.00	95,727.70	21,234.70	95,727.70	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	633,866.00	645,700.99	181,254.99	573,365.99	(72,335.00)	-11.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	5,015,000.00	4,515,289.47	1,095,873.09	4,256,058.47	(259,231.00)	-5.7%
Career and Technical Education	3500-3599	8290	0.00	178,480.00	0.00	178,480.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	431,229.00	715,451.25	1,125,726.98	1,360,474.25	645,023.00	90.2%
TOTAL, FEDERAL REVENUE			17,535,244.00	18,817,277.73	4,446,644.93	19,130,734.73	313,457.00	1.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	170,000.00	176,063.00	96,836.00	176,063.00	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	3,261,720.00	4,317,757.00	2,531,943.00	4,317,757.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,343,261.00	4,563,276.94	1,383,989.42	4,563,276.94	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	3,300,000.00	3,480,043.75	2,262,028.44	3,480,043.75	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	0.00	0.00	0.00	0.00	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	12,777,422.00	12,880,056.10	1,431,098.00	13,117,841.10	237,785.00	1.8%
TOTAL, OTHER STATE REVENUE			23,852,403.00	25,417,196.79	7,705,894.86	25,654,981.79	237,785.00	0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,315,163.00	1,315,163.00	1,990,960.70	3,490,000.00	2,174,837.00	165.4%
Other		8622	3,490,000.00	3,490,000.00	661,802.96	1,315,163.00	(2,174,837.00)	-62.3%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	599,428.65	1,200,000.00	1,200,000.00	New
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	1,500,000.00	1,500,000.00	606,381.97	1,150,000.00	(350,000.00)	-23.3%
Interest		8660	300,000.00	300,000.00	93,234.60	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	45,000.00	45,000.00	27,549.00	45,000.00	0.00	0.0%
Interagency Services		8677	200,000.00	653,870.00	89,884.62	653,870.00	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%) 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	1,427,995.00	1,911,284.95	841,684.72	1,997,083.34	85,798.39	4.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,492,332.00	1,519,798.00	834,899.16	1,594,798.00	75,000.00	4.9%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	8,634,000.00	9,005,476.00	4,759,992.00	9,005,476.00	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%
TOTAL, OTHER LOCAL REVENUE			18,404,490.00	19,740,591.95	10,505,818.38	20,751,390.34	1,010,798.39	5.1%
TOTAL, REVENUES			263,344,198.00	267,601,183.47	126,011,292.61	269,168,553.86	1,567,370.39	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	98,117,204.00	98,902,597.53	49,610,136.28	98,615,641.94	286,955.59	0.3%
Certificated Pupil Support Salaries		1200	10,639,275.00	11,835,095.22	5,951,710.34	11,730,710.30	104,384.92	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	11,311,631.00	11,834,952.17	6,628,145.10	11,797,287.12	37,665.05	0.3%
Other Certificated Salaries		1900	4,934,195.00	4,455,163.14	1,876,223.68	4,178,534.59	276,628.55	6.2%
TOTAL, CERTIFICATED SALARIES			125,002,305.00	127,027,808.06	64,066,215.40	126,322,173.95	705,634.11	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,224,055.00	11,494,554.53	5,679,485.55	11,288,409.39	206,145.14	1.8%
Classified Support Salaries		2200	13,640,645.00	13,840,651.50	7,706,634.09	13,689,806.81	150,844.69	1.1%
Classified Supervisors' and Administrators' Salaries		2300	3,548,266.00	3,505,915.06	1,939,718.71	3,527,655.96	(21,740.90)	-0.6%
Clerical, Technical and Office Salaries		2400	14,123,068.00	14,846,928.18	8,153,476.08	14,872,277.57	(25,349.39)	-0.2%
Other Classified Salaries		2900	6,178,931.00	5,499,393.27	3,225,814.04	5,744,776.71	(245,383.44)	-4.5%
TOTAL, CLASSIFIED SALARIES			48,714,965.00	49,187,442.54	26,705,128.47	49,122,926.44	64,516.10	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	30,324,202.00	30,574,331.14	10,170,652.29	30,399,434.09	174,897.05	0.6%
PERS		3201-3202	9,088,666.00	8,635,889.35	4,415,241.25	8,527,347.35	108,542.00	1.3%
OASDI/Medicare/Alternative		3301-3302	5,605,650.00	5,638,068.24	2,891,789.40	5,689,816.20	(51,747.96)	-0.9%
Health and Welfare Benefits		3401-3402	1,727,651.00	1,760,977.43	823,432.86	1,649,046.31	111,931.12	6.4%
Unemployment Insurance		3501-3502	149,371.00	86,841.29	67,945.14	89,201.07	(2,359.78)	-2.7%
Workers' Compensation		3601-3602	3,306,516.00	3,435,077.10	1,703,796.13	3,452,796.12	(17,719.02)	-0.5%
OPEB, Allocated		3701-3702	1,753,773.00	1,258,885.56	700,910.67	1,386,530.50	(127,644.94)	-10.1%
OPEB, Active Employees		3751-3752	1,053,897.00	1,024,506.23	426,455.03	1,013,544.05	10,962.18	1.1%
Other Employee Benefits		3901-3902	450,000.00	295,000.00	295,110.00	295,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			53,459,726.00	52,709,576.34	21,495,332.77	52,502,715.69	206,860.65	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,956,000.00	2,052,244.32	1,990,855.67	2,139,956.43	(87,712.11)	-4.3%
Books and Other Reference Materials		4200	295,761.00	299,575.08	115,471.59	327,401.28	(27,826.20)	-9.3%
Materials and Supplies		4300	3,499,487.00	4,675,574.88	1,381,643.94	4,847,061.25	(171,486.37)	-3.7%
Noncapitalized Equipment		4400	313,387.00	506,646.88	210,509.54	481,551.36	25,095.52	5.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,064,635.00	7,534,041.16	3,698,480.74	7,795,970.32	(261,929.16)	-3.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,990,000.00	13,509,463.41	5,452,684.24	13,946,814.41	(437,351.00)	-3.2%
Travel and Conferences		5200	366,022.00	409,055.96	155,580.39	484,247.58	(75,191.62)	-18.4%
Dues and Memberships		5300	71,190.00	53,506.80	47,273.27	64,712.80	(11,206.00)	-20.9%
Insurance		5400-5450	1,175,000.00	1,175,000.00	600,164.85	1,175,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,693,650.00	3,964,650.00	2,831,909.23	4,214,650.00	(250,000.00)	-6.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,212,264.00	2,103,293.19	933,907.54	1,958,112.24	145,180.95	6.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,128.00)	(9,128.00)	(7,797.60)	(10,205.20)	1,077.20	-11.8%
Professional/Consulting Services and Operating Expenditures		5800	5,123,226.00	6,717,060.60	3,143,705.10	6,631,259.28	85,801.32	1.3%
Communications		5900	627,909.00	481,529.37	228,932.08	418,478.08	63,051.29	13.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,250,133.00	28,404,431.33	13,386,359.10	28,883,069.19	(478,637.86)	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	28,227.80	27,207.80	28,227.80	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,000.00	0.00	3,000.00	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	81,000.00	1,228,236.70	314,675.78	474,723.70	753,513.00	61.3%
Equipment Replacement		6500	0.00	25,060.37	25,060.37	25,060.37	0.00	0.0%
TOTAL, CAPITAL OUTLAY			81,000.00	1,284,524.87	366,943.95	531,011.87	753,513.00	58.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	40,000.00	40,000.00	(4,898.00)	(4,898.00)	44,898.00	112.2%
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	3,397,851.00	3,397,851.00	1,777,191.60	3,397,851.00	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	69,060.00	87,391.75	44,340.71	87,391.75	0.00	0.0%
Other Debt Service - Principal		7439	348,716.00	468,655.45	173,765.37	468,655.45	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,855,627.00	3,993,898.20	1,990,399.68	3,949,000.20	44,898.00	1.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,056,602.00)	(1,073,399.28)	(459,269.39)	(876,612.62)	(196,786.66)	18.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,056,602.00)	(1,073,399.28)	(459,269.39)	(876,612.62)	(196,786.66)	18.3%
TOTAL, EXPENDITURES			265,371,789.00	269,068,323.22	131,249,590.72	268,230,255.04	838,068.18	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	82.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	82.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	135,000.00	135,000.00	0.00	135,000.00	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			135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(135,000.00)	(135,000.00)	82.00	(135,000.00)	0.00	0.0%

Hayward Unified
Alameda County

Second Interim
General Fund
Exhibit: Restricted Balance Detail

Resource	Description	2018-19
		Projected Year Totals
4127	ESEA: Title IV, Part A, Student Support and	83,292.63
5640	Medi-Cal Billing Option	594,561.44
6230	California Clean Energy Jobs Act	760,013.00
6300	Lottery: Instructional Materials	302,919.48
7085	Learning Communities for School Success P	903,698.63
7311		80,365.00
7510		1,345,673.00
8150	Ongoing & Major Maintenance Account (RM,	768,872.31
9010	Other Restricted Local	5,262,466.77
Total, Restricted Balance		10,101,862.26

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	902,095.00	933,035.00	13,732.25	936,924.00	3,889.00	0.4%
3) Other State Revenue		8300-8599	2,150,234.00	2,196,042.00	1,441,185.00	2,409,586.00	213,544.00	9.7%
4) Other Local Revenue		8600-8799	230,000.00	254,000.00	78,677.99	267,089.00	13,089.00	5.2%
5) TOTAL, REVENUES			3,282,329.00	3,383,077.00	1,533,595.24	3,613,599.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	937,669.00	1,087,775.01	725,714.14	1,127,665.31	(39,890.30)	-3.7%
2) Classified Salaries		2000-2999	949,134.00	977,418.00	466,398.47	919,700.44	57,717.56	5.9%
3) Employee Benefits		3000-3999	522,393.00	584,732.10	286,410.57	584,578.38	153.72	0.0%
4) Books and Supplies		4000-4999	131,930.00	129,404.70	30,107.88	111,110.96	18,293.74	14.1%
5) Services and Other Operating Expenditures		5000-5999	600,003.00	462,547.19	410,467.11	697,867.57	(235,320.38)	-50.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	141,200.00	141,200.00	85,354.50	152,565.34	(11,365.34)	-8.0%
9) TOTAL, EXPENDITURES			3,282,329.00	3,383,077.00	2,004,452.67	3,593,488.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(470,857.43)	20,111.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(470,857.43)	20,111.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,482.73	5,482.73		5,482.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,482.73	5,482.73		5,482.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,482.73	5,482.73		5,482.73		
2) Ending Balance, June 30 (E + F1e)			5,482.73	5,482.73		25,593.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		20,111.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,482.73	5,482.73		5,482.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	902,095.00	933,035.00	13,732.25	936,924.00	3,889.00	0.4%
TOTAL, FEDERAL REVENUE			902,095.00	933,035.00	13,732.25	936,924.00	3,889.00	0.4%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	300,000.00	300,000.00	493,433.00	493,433.00	193,433.00	64.5%
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	1,809,474.00	1,855,282.00	927,641.00	1,855,282.00	0.00	0.0%
All Other State Revenue	All Other	8590	40,760.00	40,760.00	20,111.00	60,871.00	20,111.00	49.3%
TOTAL, OTHER STATE REVENUE			2,150,234.00	2,196,042.00	1,441,185.00	2,409,586.00	213,544.00	9.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	217.19	218.00	218.00	New
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	110,000.00	110,000.00	36,568.17	110,000.00	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	120,000.00	144,000.00	41,892.63	156,871.00	12,871.00	8.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			230,000.00	254,000.00	78,677.99	267,089.00	13,089.00	5.2%
TOTAL, REVENUES			3,282,329.00	3,383,077.00	1,533,595.24	3,613,599.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	598,074.00	566,538.00	393,798.52	555,198.68	11,339.32	2.0%
Certificated Pupil Support Salaries		1200	61,687.00	61,687.00	45,059.84	108,260.00	(46,573.00)	-75.5%
Certificated Supervisors' and Administrators' Salaries		1300	77,908.00	110,469.00	65,500.32	111,825.00	(1,356.00)	-1.2%
Other Certificated Salaries		1900	200,000.00	349,081.01	221,355.46	352,381.63	(3,300.62)	-0.9%
TOTAL, CERTIFICATED SALARIES			937,669.00	1,087,775.01	725,714.14	1,127,665.31	(39,890.30)	-3.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	96,074.00	97,252.00	36,356.84	80,972.00	16,280.00	16.7%
Classified Support Salaries		2200	502,105.00	512,736.00	240,184.20	478,380.00	34,356.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	83,482.00	84,866.00	49,506.18	84,868.00	(2.00)	0.0%
Clerical, Technical and Office Salaries		2400	257,473.00	272,564.00	125,756.23	258,274.44	14,289.56	5.2%
Other Classified Salaries		2900	10,000.00	10,000.00	14,595.02	17,206.00	(7,206.00)	-72.1%
TOTAL, CLASSIFIED SALARIES			949,134.00	977,418.00	466,398.47	919,700.44	57,717.56	5.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	191,177.00	225,547.45	107,605.14	228,524.44	(2,976.99)	-1.3%
PERS		3201-3202	171,500.00	176,559.00	84,631.32	170,303.66	6,255.34	3.5%
OASDI/Medicare/Alternative		3301-3302	86,035.00	91,077.81	47,954.01	90,470.94	606.87	0.7%
Health and Welfare Benefits		3401-3402	14,452.00	16,264.38	11,030.56	17,977.82	(1,713.44)	-10.5%
Unemployment Insurance		3501-3502	935.00	1,053.17	582.91	1,084.01	(30.84)	-2.9%
Workers' Compensation		3601-3602	38,053.00	42,587.53	22,892.50	42,834.99	(247.46)	-0.6%
OPEB, Allocated		3701-3702	11,810.00	20,583.76	8,173.62	22,341.72	(1,757.96)	-8.5%
OPEB, Active Employees		3751-3752	8,431.00	11,059.00	3,540.51	11,040.80	18.20	0.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			522,393.00	584,732.10	286,410.57	584,578.38	153.72	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	131,930.00	125,661.54	26,364.72	107,367.80	18,293.74	14.6%
Noncapitalized Equipment		4400	0.00	3,743.16	3,743.16	3,743.16	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			131,930.00	129,404.70	30,107.88	111,110.96	18,293.74	14.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	4,621.73	1,603.24	6,536.73	(1,915.00)	-41.4%
Dues and Memberships		5300	1,000.00	2,377.75	2,377.75	2,377.75	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	228,503.00	124,791.87	119,012.32	141,495.99	(16,704.12)	-13.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	3,815.31	1,927.10	5,884.00	(2,068.69)	-54.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	3,576.70	3,577.20	(1,077.20)	-43.1%
Professional/Consulting Services and Operating Expenditures		5800	347,000.00	310,940.53	272,686.25	524,495.90	(213,555.37)	-68.7%
Communications		5900	13,500.00	13,500.00	9,283.75	13,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			600,003.00	462,547.19	410,467.11	697,867.57	(235,320.38)	-50.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	141,200.00	141,200.00	85,354.50	152,565.34	(11,365.34)	-8.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			141,200.00	141,200.00	85,354.50	152,565.34	(11,365.34)	-8.0%
TOTAL, EXPENDITURES			3,282,329.00	3,383,077.00	2,004,452.67	3,593,488.00		

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

Hayward Unified
Alameda County

Second Interim
Adult Education Fund
Exhibit: Restricted Balance Detail

Resource	Description	2018/19
		Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	20,111.00
Total, Restricted Balance		20,111.00

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,105,229.00	1,105,229.00	432,322.00	1,105,229.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,848,117.00	3,848,117.00	1,504,590.00	3,848,117.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	361,157.28	63,779.46	390,776.28	29,619.00	8.2%
5) TOTAL, REVENUES			4,968,346.00	5,314,503.28	2,000,691.46	5,344,122.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,544,267.00	1,545,227.00	841,734.89	1,620,025.00	(74,798.00)	-4.8%
2) Classified Salaries		2000-2999	1,272,871.00	1,524,947.00	748,597.16	1,556,943.00	(31,996.00)	-2.1%
3) Employee Benefits		3000-3999	860,983.00	956,843.97	416,548.24	996,297.97	(39,454.00)	-4.1%
4) Books and Supplies		4000-4999	97,802.00	69,117.00	15,963.74	136,624.00	(67,507.00)	-97.7%
5) Services and Other Operating Expenditures		5000-5999	728,521.00	761,538.00	321,171.69	762,896.00	(1,358.00)	-0.2%
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	463,902.00	480,699.28	128,530.47	272,615.28	208,084.00	43.3%
9) TOTAL, EXPENDITURES			4,968,346.00	5,338,372.25	2,472,546.19	5,345,401.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(23,868.97)	(471,854.73)	(1,278.97)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(23,868.97)	(471,854.73)	(1,278.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	63,533.51	63,533.51		63,533.51	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)			63,533.51	63,533.51		63,533.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,533.51	63,533.51		63,533.51		
2) Ending Balance, June 30 (E + F1e)			63,533.51	39,664.54		62,254.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	63,533.51	39,664.54		62,254.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,105,229.00	1,105,229.00	432,322.00	1,105,229.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,105,229.00	1,105,229.00	432,322.00	1,105,229.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	3,746,217.00	3,746,217.00	1,504,590.00	3,746,217.00	0.00	0.0%
All Other State Revenue	All Other	8590	101,900.00	101,900.00	0.00	101,900.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,848,117.00	3,848,117.00	1,504,590.00	3,848,117.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	47.35	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	7,029.00	7,029.00	7,029.00	New
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	10,000.00	356,157.28	56,703.11	378,747.28	22,590.00	6.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	361,157.28	63,779.46	390,776.28	29,619.00	8.2%
TOTAL, REVENUES			4,968,346.00	5,314,503.28	2,000,691.46	5,344,122.28		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,276,451.00	1,274,256.00	683,153.86	1,338,063.00	(63,807.00)	-5.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	267,816.00	270,971.00	158,581.03	281,962.00	(10,991.00)	-4.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,544,267.00	1,545,227.00	841,734.89	1,620,025.00	(74,798.00)	-4.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	919,884.00	968,908.00	475,250.79	999,783.00	(30,875.00)	-3.2%
Classified Support Salaries		2200	99,668.00	101,078.00	49,166.86	101,078.00	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	225,479.00	231,750.00	132,268.01	232,062.00	(312.00)	-0.1%
Other Classified Salaries		2900	27,840.00	223,211.00	91,911.50	224,020.00	(809.00)	-0.4%
TOTAL, CLASSIFIED SALARIES			1,272,871.00	1,524,947.00	748,597.16	1,556,943.00	(31,996.00)	-2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	327,472.00	338,902.00	118,148.73	340,875.00	(1,973.00)	-0.6%
PERS		3201-3202	256,335.00	296,416.00	149,714.70	320,258.00	(23,842.00)	-8.0%
OASDI/Medicare/Alternative		3301-3302	128,658.00	145,583.00	73,622.41	156,132.00	(10,549.00)	-7.2%
Health and Welfare Benefits		3401-3402	37,817.00	42,254.00	19,551.24	43,233.00	(979.00)	-2.3%
Unemployment Insurance		3501-3502	1,404.00	1,506.97	798.97	1,592.97	(86.00)	-5.7%
Workers' Compensation		3601-3602	56,967.00	61,216.00	30,991.84	62,986.00	(1,770.00)	-2.9%
OPEB, Allocated		3701-3702	29,592.00	39,877.00	12,781.87	40,132.00	(255.00)	-0.6%
OPEB, Active Employees		3751-3752	22,738.00	31,089.00	10,938.48	31,089.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			860,983.00	956,843.97	416,548.24	996,297.97	(39,454.00)	-4.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	93,002.00	64,317.00	15,963.74	131,824.00	(67,507.00)	-105.0%
Noncapitalized Equipment		4400	4,800.00	4,800.00	0.00	4,800.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			97,802.00	69,117.00	15,963.74	136,624.00	(67,507.00)	-97.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,500.00	20,500.00	3,527.40	20,500.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	600.00	3,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	43,200.00	43,200.00	25,973.15	43,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,900.00	1,900.00	2,557.69	2,558.00	(658.00)	-34.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,628.00	1,628.00	0.00	1,628.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	656,955.00	673,255.00	287,052.50	673,955.00	(700.00)	-0.1%
Communications		5900	4,338.00	18,055.00	1,460.95	18,055.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			728,521.00	761,538.00	321,171.69	762,896.00	(1,358.00)	-0.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	463,902.00	480,699.28	128,530.47	272,615.28	208,084.00	43.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			463,902.00	480,699.28	128,530.47	272,615.28	208,084.00	43.3%
TOTAL, EXPENDITURES			4,968,346.00	5,338,372.25	2,472,546.19	5,345,401.25		

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

Hayward Unified
Alameda County

Second Interim
Child Development Fund
Exhibit: Restricted Balance Detail

Resource	Description	2018/19
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	31,946.00
9010	Other Restricted Local	30,308.54
Total, Restricted Balance		62,254.54

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,945,000.00	7,945,000.00	4,041,364.84	7,945,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	480,500.00	480,500.00	254,641.48	480,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	564,000.00	564,000.00	273,133.15	573,175.00	9,175.00	1.6%
5) TOTAL, REVENUES			8,989,500.00	8,989,500.00	4,569,139.47	8,998,675.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,174,467.00	4,417,290.00	2,222,058.19	4,417,290.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,309,818.00	1,339,288.00	606,802.34	1,339,295.00	(7.00)	0.0%
4) Books and Supplies		4000-4999	4,157,000.00	4,939,500.00	1,388,050.74	4,914,422.00	25,078.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	266,200.00	276,200.00	106,327.24	301,200.00	(25,000.00)	-9.1%
6) Capital Outlay		6000-6999	275,000.00	434,200.00	212,435.47	439,200.00	(5,000.00)	-1.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	451,500.00	451,500.00	245,384.42	451,432.00	68.00	0.0%
9) TOTAL, EXPENDITURES			10,633,985.00	11,857,978.00	4,781,058.40	11,862,839.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,644,485.00)	(2,868,478.00)	(211,918.93)	(2,864,164.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	82.00	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			135,000.00	135,000.00	(82.00)	135,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,509,485.00)	(2,733,478.00)	(212,000.93)	(2,729,164.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,798,019.80	5,798,019.80		5,798,019.80	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)			5,798,019.80	5,798,019.80		5,798,019.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,798,019.80	5,798,019.80		5,798,019.80		
2) Ending Balance, June 30 (E + F1e)			4,288,534.80	3,064,541.80		3,068,855.80		
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	4,288,534.80	3,064,541.80		3,068,855.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	7,945,000.00	7,945,000.00	4,041,364.84	7,945,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,945,000.00	7,945,000.00	4,041,364.84	7,945,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	480,500.00	480,500.00	254,641.48	480,500.00	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			480,500.00	480,500.00	254,641.48	480,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	497,000.00	497,000.00	243,809.60	506,175.00	9,175.00	1.8%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	25,222.95	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	17,000.00	17,000.00	4,100.60	17,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			564,000.00	564,000.00	273,133.15	573,175.00	9,175.00	1.6%
TOTAL, REVENUES			8,989,500.00	8,989,500.00	4,569,139.47	8,998,675.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,359,838.00	3,553,416.00	1,737,643.89	3,553,416.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	585,403.00	631,061.00	345,358.67	631,061.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	229,226.00	232,813.00	133,733.01	232,813.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	5,322.62	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,174,467.00	4,417,290.00	2,222,058.19	4,417,290.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	754,900.00	753,991.00	344,019.99	753,991.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	318,254.00	317,557.00	158,811.79	317,563.00	(6.00)	0.0%
Health and Welfare Benefits		3401-3402	68,543.00	72,733.00	30,107.38	72,733.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,085.00	2,088.00	1,113.15	2,088.00	0.00	0.0%
Workers' Compensation		3601-3602	84,886.00	84,785.00	42,766.51	84,785.00	0.00	0.0%
OPEB, Allocated		3701-3702	41,417.00	55,485.00	16,857.00	55,486.00	(1.00)	0.0%
OPEB, Active Employees		3751-3752	39,733.00	52,649.00	13,126.52	52,649.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,309,818.00	1,339,288.00	606,802.34	1,339,295.00	(7.00)	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	392,000.00	568,500.00	209,410.08	619,700.00	(51,200.00)	-9.0%
Noncapitalized Equipment		4400	120,000.00	106,000.00	937.86	76,000.00	30,000.00	28.3%
Food		4700	3,645,000.00	4,265,000.00	1,177,702.80	4,218,722.00	46,278.00	1.1%
TOTAL, BOOKS AND SUPPLIES			4,157,000.00	4,939,500.00	1,388,050.74	4,914,422.00	25,078.00	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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	16,000.00	16,000.00	2,403.01	16,000.00	0.00	0.0%
Dues and Memberships		5300	500.00	1,700.00	214.00	1,700.00	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	92,200.00	92,200.00	14,406.18	92,200.00	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	5,000.00	5,000.00	4,220.90	5,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	149,000.00	157,800.00	84,219.99	182,800.00	(25,000.00)	-15.8%
Communications		5900	3,500.00	3,500.00	863.16	3,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			266,200.00	276,200.00	106,327.24	301,200.00	(25,000.00)	-9.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	275,000.00	434,200.00	212,435.47	439,200.00	(5,000.00)	-1.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			275,000.00	434,200.00	212,435.47	439,200.00	(5,000.00)	-1.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	451,500.00	451,500.00	245,384.42	451,432.00	68.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			451,500.00	451,500.00	245,384.42	451,432.00	68.00	0.0%
TOTAL, EXPENDITURES			10,633,985.00	11,857,978.00	4,781,058.40	11,862,839.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	135,000.00	135,000.00	0.00	135,000.00	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			135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	82.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	82.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			135,000.00	135,000.00	(82.00)	135,000.00		

Hayward Unified
Alameda County

Second Interim
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

Resource	Description	2018/19 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	143,671.55
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	1,574,621.01
5330	Child Nutrition: Summer Food Service Program Operations	1,312,965.13
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	9,000.00
9010	Other Restricted Local	28,598.11
Total, Restricted Balance		<u>3,068,855.80</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	550,000.00	550,000.00	808,458.94	822,039.00	272,039.00	49.5%
5) TOTAL, REVENUES			550,000.00	550,000.00	808,458.94	822,039.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	277,749.00	290,099.00	169,223.71	290,099.00	0.00	0.0%
3) Employee Benefits		3000-3999	83,318.00	87,470.00	47,788.48	87,670.00	(200.00)	-0.2%
4) Books and Supplies		4000-4999	0.00	2,000.00	542.89	107,000.00	(105,000.00)	-5250.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	207,330.00	142,023.25	260,334.00	(53,004.00)	-25.6%
6) Capital Outlay		6000-6999	136,000,000.00	136,134,168.00	39,265,517.73	192,433,336.00	(56,299,168.00)	-41.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			136,361,067.00	136,721,067.00	39,625,096.06	193,178,439.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(135,811,067.00)	(136,171,067.00)	(38,816,637.12)	(192,356,400.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	145,000,000.00	145,000,000.00	New
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	145,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(135,811,067.00)	(136,171,067.00)	(38,816,637.12)	(47,356,400.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	165,421,191.91	165,421,191.91		165,421,191.91	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)			165,421,191.91	165,421,191.91		165,421,191.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			165,421,191.91	165,421,191.91		165,421,191.91		
2) Ending Balance, June 30 (E + F1e)			29,610,124.91	29,250,124.91		118,064,791.91		
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	29,610,124.91	29,250,124.91		118,064,791.91		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	550,000.00	550,000.00	808,458.94	822,039.00	272,039.00	49.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			550,000.00	550,000.00	808,458.94	822,039.00	272,039.00	49.5%
TOTAL, REVENUES			550,000.00	550,000.00	808,458.94	822,039.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	216,283.00	227,584.00	132,755.03	227,584.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	61,466.00	62,515.00	36,468.68	62,515.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			277,749.00	290,099.00	169,223.71	290,099.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	51,289.00	52,398.00	30,525.63	52,398.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	20,964.00	21,217.00	10,962.62	21,232.00	(15.00)	-0.1%
Health and Welfare Benefits		3401-3402	2,031.00	2,255.00	1,496.92	2,554.00	(299.00)	-13.3%
Unemployment Insurance		3501-3502	137.00	145.00	84.62	146.00	(1.00)	-0.7%
Workers' Compensation		3601-3602	4,769.00	5,892.00	3,249.77	5,892.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,943.00	3,917.00	906.42	3,802.00	115.00	2.9%
OPEB, Active Employees		3751-3752	1,185.00	1,646.00	562.50	1,646.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			83,318.00	87,470.00	47,788.48	87,670.00	(200.00)	-0.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,000.00	542.89	2,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	105,000.00	(105,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	2,000.00	542.89	107,000.00	(105,000.00)	-5250.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,330.00	2,330.00	2,330.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	205,000.00	139,693.25	258,004.00	(53,004.00)	-25.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	207,330.00	142,023.25	260,334.00	(53,004.00)	-25.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	133,500,000.00	133,634,168.00	39,148,579.83	189,965,148.00	(56,330,980.00)	-42.2%
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	1,500,000.00	1,500,000.00	116,937.90	1,468,188.00	31,812.00	2.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			136,000,000.00	136,134,168.00	39,265,517.73	192,433,336.00	(56,299,168.00)	-41.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			136,361,067.00	136,721,067.00	39,625,096.06	193,178,439.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	145,000,000.00	145,000,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	145,000,000.00	145,000,000.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	145,000,000.00		

Hayward Unified
Alameda County

Second Interim
Building Fund
Exhibit: Restricted Balance Detail

Resource	Description	2018/19
		Projected Year Totals
9010	Other Restricted Local	118,064,791.91
Total, Restricted Balance		118,064,791.91

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	925,000.00	925,000.00	1,259,976.75	1,629,191.00	704,191.00	76.1%
5) TOTAL, REVENUES			925,000.00	925,000.00	1,259,976.75	1,629,191.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	140,004.30	204,536.00	(204,536.00)	New
6) Capital Outlay		6000-6999	0.00	37,556.00	211,722.44	311,308.00	(273,752.00)	-728.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,234,554.00	1,234,554.00	243,901.89	1,237,804.00	(3,250.00)	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,234,554.00	1,272,110.00	595,628.63	1,753,648.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(309,554.00)	(347,110.00)	664,348.12	(124,457.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(309,554.00)	(347,110.00)	664,348.12	(124,457.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,395,730.49	2,395,730.49		2,395,730.49	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)			2,395,730.49	2,395,730.49		2,395,730.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,395,730.49	2,395,730.49		2,395,730.49		
2) Ending Balance, June 30 (E + F1e)			2,086,176.49	2,048,620.49		2,271,273.49		
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	2,086,176.49	2,048,620.49		2,271,273.49		
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)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	9,797.62	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	900,000.00	900,000.00	1,250,179.13	1,604,191.00	704,191.00	78.2%
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			925,000.00	925,000.00	1,259,976.75	1,629,191.00	704,191.00	76.1%
TOTAL, REVENUES			925,000.00	925,000.00	1,259,976.75	1,629,191.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	140,004.30	204,536.00	(204,536.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	140,004.30	204,536.00	(204,536.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	37,556.00	211,722.44	311,308.00	(273,752.00)	-728.9%
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	37,556.00	211,722.44	311,308.00	(273,752.00)	-728.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	509,554.00	509,554.00	243,901.89	487,804.00	21,750.00	4.3%
Other Debt Service - Principal		7439	725,000.00	725,000.00	0.00	750,000.00	(25,000.00)	-3.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,234,554.00	1,234,554.00	243,901.89	1,237,804.00	(3,250.00)	-0.3%
TOTAL, EXPENDITURES			1,234,554.00	1,272,110.00	595,628.63	1,753,648.00		

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

Resource	Description	2018/19
		Projected Year Totals
9010	Other Restricted Local	2,271,273.49
Total, Restricted Balance		2,271,273.49

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	499,381.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	4,370.26	4,237.00	4,237.00	New
5) TOTAL, REVENUES			0.00	0.00	503,751.26	4,237.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	503,751.26	4,237.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	503,751.26	4,237.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	443,053.47	443,053.47		443,053.47	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)			443,053.47	443,053.47		443,053.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			443,053.47	443,053.47		443,053.47		
2) Ending Balance, June 30 (E + F1e)			443,053.47	443,053.47		447,290.47		
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	443,053.47	443,053.47		447,290.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	499,381.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	499,381.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4,370.26	4,237.00	4,237.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	4,370.26	4,237.00	4,237.00	New
TOTAL, REVENUES			0.00	0.00	503,751.26	4,237.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19
		Projected Year Totals
9010	Other Restricted Local	447,290.47
Total, Restricted Balance		447,290.47

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,012,516.00	2,012,516.00	2,023,324.75	2,012,516.00	0.00	0.0%
3) Other State Revenue		8300-8599	66,900.00	66,900.00	0.00	136,300.00	69,400.00	103.7%
4) Other Local Revenue		8600-8799	24,591,184.00	24,591,184.00	18,903,037.99	17,764,780.00	(6,826,404.00)	-27.8%
5) TOTAL, REVENUES			26,670,600.00	26,670,600.00	20,926,362.74	19,913,596.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	26,670,600.00	26,670,600.00	16,465,783.75	26,670,067.50	532.50	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			26,670,600.00	26,670,600.00	16,465,783.75	26,670,067.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	4,460,578.99	(6,756,471.50)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	4,460,578.99	(6,756,471.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,412,755.25	19,412,755.25		19,412,755.25	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)			19,412,755.25	19,412,755.25		19,412,755.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,412,755.25	19,412,755.25		19,412,755.25		
2) Ending Balance, June 30 (E + F1e)			19,412,755.25	19,412,755.25		12,656,283.75		
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	19,412,755.25	19,412,755.25		12,656,283.75		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	2,012,516.00	2,012,516.00	2,023,324.75	2,012,516.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,012,516.00	2,012,516.00	2,023,324.75	2,012,516.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	66,900.00	66,900.00	0.00	136,300.00	69,400.00	103.7%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			66,900.00	66,900.00	0.00	136,300.00	69,400.00	103.7%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	22,706,884.00	22,706,884.00	17,574,753.87	15,809,080.00	(6,897,804.00)	-30.4%
Unsecured Roll		8612	957,500.00	957,500.00	760,546.97	943,100.00	(14,400.00)	-1.5%
Prior Years' Taxes		8613	227,200.00	227,200.00	105,513.63	158,000.00	(69,200.00)	-30.5%
Supplemental Taxes		8614	593,000.00	593,000.00	400,010.72	689,500.00	96,500.00	16.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	106,600.00	106,600.00	62,212.80	165,100.00	58,500.00	54.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,591,184.00	24,591,184.00	18,903,037.99	17,764,780.00	(6,826,404.00)	-27.8%
TOTAL, REVENUES			26,670,600.00	26,670,600.00	20,926,362.74	19,913,596.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	5,040,700.00	5,040,700.00	5,040,696.00	5,040,696.00	4.00	0.0%
Bond Interest and Other Service Charges		7434	21,629,900.00	21,629,900.00	11,425,087.75	21,629,371.50	528.50	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)			26,670,600.00	26,670,600.00	16,465,783.75	26,670,067.50	532.50	0.0%
TOTAL, EXPENDITURES			26,670,600.00	26,670,600.00	16,465,783.75	26,670,067.50		

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

Resource	Description	2018/19
		Projected Year Totals
9010	Other Restricted Local	12,656,283.75
Total, Restricted Balance		<u>12,656,283.75</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,137.08	19,202.66	18,902.15	19,207.62	4.96	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	19,137.08	19,202.66	18,902.15	19,207.62	4.96	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,137.08	19,202.66	18,902.15	19,207.62	4.96	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019 Principal Apportionment		30,295,515.09	17,430,532.39	17,092,430.04	19,630,104.64	12,858,769.82	5,372,217.26	30,113,435.78	22,393,000.32
	8020-8079 Property Taxes		5,949,488.00	5,949,488.00	18,036,907.00	10,709,078.00	10,709,078.00	18,036,908.00	10,709,078.00	8,832,204.96
	8080-8099 Miscellaneous Funds			279,646.48	(1,081,108.00)	3,758,633.28	36,837.36	21,336,210.21	401,610.11	2,264,470.52
	8100-8299 Federal Revenue		78,689.78	20,298.59	39,343.76	(480,492.00)	(480,492.00)	(480,492.00)		(436,652.84)
	8300-8599 Other State Revenue		8,803.00	8,803.00	455,065.94	624,984.00	1,579,414.41	605,369.30	1,688,478.78	151,178.82
	8600-8799 Other Local Revenue		623,260.03	615,079.56	1,202,101.37	1,209,665.60	2,311,024.44	1,434,806.00	2,862,398.48	914,339.72
	8910-8929 Interfund Transfers In						1,140,272.64	4,548,344.20	1,167,094.98	2,349,137.88
	8930-8979 All Other Financing Sources							82.00		
	TOTAL RECEIPTS		6,660,240.81	6,873,315.63	18,652,310.07	16,256,929.19	15,296,134.85	45,481,227.71	16,791,216.35	14,074,679.06
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,868,769.00	2,211,210.79	11,430,644.01	11,638,760.92	12,885,031.48	28,865.44	24,002,933.76	12,349,736.13
	2000-2999 Classified Salaries		2,361,434.18	2,559,599.22	4,230,061.45	4,276,717.80	4,800,097.18	4,229,945.61	4,247,273.03	4,419,398.54
	3000-3999 Employee Benefits		999,976.47	1,117,280.90	3,463,780.67	3,734,486.30	4,181,223.65	1,200,162.07	6,798,412.71	3,707,517.59
	4000-4999 Books and Supplies		1,477,649.95	247,395.56	323,654.78	559,341.97	319,705.90	181,410.20	589,322.38	437,693.02
	5000-5999 Services		356,943.82	1,348,474.66	1,416,608.33	2,820,839.78	2,683,028.61	1,782,121.48	2,978,342.42	1,570,881.07
	6000-6599 Capital Outlay			6,004.84	10,601.10	10,601.86	306,385.51	0.00	33,350.64	513.59
	7000-7499 Other Outgo				104,444.00	1,179,896.40		400,642.60	(153,852.71)	857,512.48
	7600-7629 Interfund Transfers Out							0.00		
	All Other Financing Uses									
	TOTAL DISBURSEMENTS		7,064,773.42	7,489,965.97	20,979,794.34	24,220,655.03	25,175,472.33	7,823,147.40	38,495,782.23	23,343,252.42
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199		22,347.10	(54.40)			(129.39)			
	9200-9299 Accounts Receivable	10,354,283.49	3,174,001.26	1,206,355.66	1,186,252.20	(23,991.99)	454,004.32	136,496.69	1,447,442.26	327,389.39
	9310 Due From Other Funds	1,579,996.09	0.00	0.00	0.00	200,496.09			(1,409,160.12)	
	9320 Stores	14,592.31	403.85	2,013.71	(6,309.80)	889.02	(94.17)	648.61	(2,787.17)	2,854.29
	9330 Prepaid Expenditures									
	9340 Other Current Assets									
	9400 Deferred Outflows of Resources									
	SUBTOTAL	11,948,871.89	3,196,752.21	1,208,314.97	1,179,942.40	177,383.12	453,780.76	137,145.30	35,494.97	330,243.68
	Liabilities and Deferred Inflows									
	9500-9599 Accounts Payable	(20,878,197.92)	15,659,534.59	929,766.98	(3,690,329.01)	(1,402,704.06)	(1,939,004.16)	3,686,152.22	(4,578,214.79)	1,575,849.08
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9640 Current Loans									
	9650 Unearned Revenues	(388,868.30)				388,868.30				
	9690 Deferred Inflows of Resources									
	SUBTOTAL	(21,267,066.22)	15,659,534.59	929,766.98	(3,690,329.01)	(1,013,835.76)	(1,939,004.16)	3,686,152.22	(4,578,214.79)	1,575,849.08
	Nonoperating									
	Suspense Clearing		2,332.29		(5,112.54)	1,162.14	0.00	(9,367,854.87)	9,370,420.66	(10,875.80)
	TOTAL BALANCE SHEET ITEMS	33,215,938.11	(12,460,450.09)	278,547.99	4,865,158.87	1,192,391.02	2,392,784.92	(12,916,861.79)	13,984,130.42	(1,256,481.20)
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)			(12,864,982.70)	(338,102.35)	2,537,674.60	(6,771,334.82)	(7,486,552.56)	24,741,218.52	(7,720,435.46)	(10,525,054.56)
			17,430,532.39	17,092,430.04	19,630,104.64	12,858,769.82	5,372,217.26	30,113,435.78	22,393,000.32	11,867,945.76
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		11,867,945.76	29,244,655.34	46,580,593.42	41,783,560.99				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	15,301,323.93	8,942,607.52	8,942,607.52	14,029,764.20	859,536.87		137,008,070.00	137,008,070.00
Property Taxes	8020-8079	16,625,887.01	22,389,794.91	2,710,893.64	1,498,746.48	0.00		71,302,730.00	71,302,730.00
Miscellaneous Funds	8080-8099	(485,933.80)	(485,933.31)	(361,548.30)	(349,256.78)	0.00		(4,679,353.03)	(4,679,353.03)
Federal Revenue	8100-8299	2,699,811.23	2,674,108.00	1,924,640.59	1,431,205.16	5,803,146.00		19,130,734.73	19,130,734.73
Other State Revenue	8300-8599	4,317,195.00	3,053,544.00	2,538,885.71	807,614.50	6,317,508.00		25,654,981.79	25,654,981.79
Other Local Revenue	8600-8799	1,421,532.16	2,608,565.18	2,805,513.41	408,332.95	652,490.38		20,751,390.34	20,751,390.34
Interfund Transfers In	8810-8929	(82.00)				0.00		0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		39,879,733.53	39,182,686.30	18,560,992.57	17,826,408.51	13,632,681.25	0.00	269,168,553.83	269,168,553.86
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,215,126.72	12,158,832.47	12,300,446.76	11,831,941.31	1,399,875.16		126,322,173.95	126,322,173.95
Classified Salaries	2000-2999	4,427,871.12	4,391,635.92	4,592,233.79	3,374,399.05	1,212,259.55		49,122,926.44	49,122,926.44
Employee Benefits	3000-3999	3,616,748.86	3,650,382.18	3,679,575.33	3,658,644.08	12,494,514.88		52,502,715.69	52,502,715.69
Books and Supplies	4000-4999	501,805.19	452,529.06	1,033,128.77	290,284.06	1,382,049.48		7,795,970.32	7,795,970.32
Services	5000-5999	2,391,646.66	1,791,980.62	3,294,250.81	2,749,419.76	3,698,531.17		28,883,069.19	28,883,069.19
Capital Outlay	6000-6599	132,729.71	0.00	84,205.92	17,090.63	(70,471.93)		531,011.87	531,011.87
Other Outgo	7000-7499	87,324.47	260,182.23		278,121.34	58,116.77		3,072,387.58	3,072,387.58
Interfund Transfers Out	7600-7629	135,000.00				0.00		135,000.00	135,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		23,508,252.73	22,905,542.48	24,983,841.38	22,199,900.23	20,174,875.08	0.00	268,365,255.04	268,365,255.04
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	(159.33)						22,003.98	
Accounts Receivable	9200-9299		5,087.87			(13,632,681.25)		(5,719,643.59)	
Due From Other Funds	9310					(2,000,000.00)		(3,208,664.03)	
Stores	9320	7,473.77	4,114.07	7,844.70	1,000.00	(14,592.00)		3,458.88	
Prepaid Expenditures	9330			754,698.00				754,698.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9400							0.00	
SUBTOTAL		7,314.44	9,201.94	762,542.70	1,000.00	(15,647,273.25)	0.00	(8,148,146.76)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(997,914.34)	(1,049,592.32)	(863,273.68)	(4,052,277.40)	(20,174,875.08)		(16,896,881.97)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		0.00	
Current Loans	9640					(250,000.00)		138,868.30	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(997,914.34)	(1,049,592.32)	(863,273.68)	(4,052,277.40)	(20,424,875.08)	0.00	(16,758,013.67)	
Nonoperating									
Suspense Clearing	9910							(9,928.12)	
TOTAL BALANCE SHEET ITEMS		1,005,228.78	1,058,794.26	1,625,816.38	4,053,277.40	4,777,601.83	0.00	8,599,938.79	
E. NET INCREASE/DECREASE (B - C + D)		17,376,709.58	17,335,938.08	(4,797,032.43)	(320,216.32)	(1,764,592.00)	0.00	9,403,237.58	803,298.82
F. ENDING CASH (A + E)		29,244,655.34	46,580,593.42	41,783,560.99	41,463,344.67				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								39,698,752.67	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			41,463,344.67	41,463,344.67	41,463,344.67	41,463,344.67	41,463,344.67	41,463,344.67	41,463,344.67	41,463,344.67
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019 Principal Apportionment									
	8020-8079 Property Taxes									
	8080-8099 Miscellaneous Funds									
	8100-8299 Federal Revenue									
	8300-8599 Other State Revenue									
	8600-8799 Other Local Revenue									
	8910-8929 Interfund Transfers In									
	8930-8979 All Other Financing Sources									
	TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	C. DISBURSEMENTS									
Certified Salaries	1000-1999									
	2000-2999 Classified Salaries									
	3000-3999 Employee Benefits									
	4000-4999 Books and Supplies									
	5000-5999 Services									
	6000-6599 Capital Outlay									
	7000-7499 Other Outgo									
	7600-7629 Interfund Transfers Out									
	7630-7699 All Other Financing Uses									
	TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows	9111-9199 Cash Not in Treasury									
	9200-9299 Accounts Receivable									
	9310 Due From Other Funds									
	9320 Stores									
	9330 Prepaid Expenditures									
	9340 Other Current Assets									
	9400 Deferred Outflows of Resources									
	SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Liabilities and Deferred Inflows									
	9500-9599 Accounts Payable									
Due To Other Funds	9610 Current Loans									
	9640 Unearned Revenues									
	9650 Deferred Inflows of Resources									
	9690 SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Nonoperating									
	Suspense Clearing									
	TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			41,463,344.67	41,463,344.67	41,463,344.67	41,463,344.67	41,463,344.67	41,463,344.67	41,463,344.67	41,463,344.67
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		41,463,344.67	41,463,344.67	41,463,344.67	41,463,344.67				
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8810-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		41,463,344.67	41,463,344.67	41,463,344.67	41,463,344.67				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								41,463,344.67	

Hayward Unified
Alameda County

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

01 61192 0000000
Form ESMOE

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	268,365,255.04
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	18,134,759.19
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	13,045.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	524,511.87
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	556,047.20
4. Other Transfers Out	All	9200	7200-7299	3,397,851.00
5. Interfund Transfers Out	All	9300	7600-7629	135,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,626,455.07
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	2,864,164.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				248,468,204.78

Hayward Unified
Alameda County

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

01 61192 0000000
Form ESMOE

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		18,902.15
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,144.97
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.)	234,325,127.93	12,106.43
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)	234,325,127.93	12,106.43
B. Required effort (Line A.2 times 90%)	210,892,615.14	10,895.79
C. Current year expenditures (Line I.E and Line II.B)	248,468,204.78	13,144.97
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Hayward Unified
Alameda County

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

01 61192 0000000
Form ESMOE

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) 7,524,458.34
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 219,036,827.24

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) 3.44%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	9,146,701.05
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,325,063.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	82,000.00
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)	775,401.76
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)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,329,165.81
9. Carry-Forward Adjustment (Part IV, Line F)	(607,215.37)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,721,950.44

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	157,987,686.44
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	35,355,720.46
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	20,955,217.77
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	660,604.43
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	13,045.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,143,195.00
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)	86.09
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)	140,692.18
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,765,347.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,440,922.66
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,072,785.97
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,972,207.00
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)	257,507,510.00

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)	4.79%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	4.55%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>12,329,165.81</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>891,985.61</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(776,881.47)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.54%) 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 (5.54%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.4%) times Part III, Line B18); zero if positive	<u>(1,821,646.10)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,821,646.10)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.08%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-910,823.05) is applied to the current year calculation and the remainder (\$-910,823.05) is deferred to one or more future years:	<u>4.43%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-607,215.37) is applied to the current year calculation and the remainder (\$-1,214,430.73) is deferred to one or more future years:	<u>4.55%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(607,215.37)</u>

Hayward Unified
Alameda CountySecond Interim
2018-19 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs01 61192 0000000
Form ICRApproved indirect cost rate: 5.54%
Highest rate used in any program: 6.40%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,148,190.43	275,000.00	5.34%
01	3060	393,429.98	21,796.02	5.54%
01	3110	124,875.87	6,918.13	5.54%
01	3310	3,169,762.62	175,604.00	5.54%
01	3311	32,164.00	1,782.00	5.54%
01	3312	504,964.00	27,975.00	5.54%
01	3315	141,477.00	8,785.00	6.21%
01	3318	23,862.00	1,481.00	6.21%
01	3385	108,098.00	5,988.00	5.54%
01	3550	163,481.00	8,499.00	5.20%
01	4035	728,643.15	40,366.84	5.54%
01	4124	3,845,575.68	192,278.79	5.00%
01	4127	2,954.00	163.37	5.53%
01	4128	89,106.00	5,193.00	5.83%
01	4201	90,702.77	5,024.93	5.54%
01	4203	560,705.19	12,660.80	2.26%
01	5810	1,798,605.62	2,758.00	0.15%
01	6010	3,314,327.38	165,716.37	5.00%
01	6515	5,280.00	292.00	5.53%
01	7085	558,980.00	30,967.00	5.54%
01	7220	71,485.69	3,921.00	5.49%
01	7338	25,987.82	1,439.72	5.54%
01	7810	84,016.00	4,654.00	5.54%
01	8150	4,808,728.80	275,000.00	5.72%
01	9010	6,966,887.18	2,368.00	0.03%
11	5610	350,265.86	19,404.14	5.54%
11	6391	1,760,782.00	94,500.00	5.37%
11	9010	109,276.00	4,724.00	4.32%
12	5025	1,053,873.00	58,385.00	5.54%
12	6105	3,563,784.00	197,433.00	5.54%
12	9010	353,228.97	16,797.28	4.76%
13	5310	9,210,597.00	340,000.00	3.69%
13	5320	1,407,120.00	90,000.00	6.40%
13	5330	241,994.00	15,000.00	6.20%
13	5340	105,000.00	6,000.00	5.71%
13	9010	7,496.00	432.00	5.76%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	202,304,645.00	1.13%	204,581,816.00	1.15%	206,942,862.00
2. Federal Revenues	8100-8299	927,821.25	-30.61%	643,821.00	0.00%	643,821.00
3. Other State Revenues	8300-8599	7,598,689.83	-46.62%	4,055,856.00	0.00%	4,055,856.00
4. Other Local Revenues	8600-8799	3,911,805.43	5.16%	4,113,805.00	0.00%	4,113,805.00
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	(41,123,307.95)	6.04%	(43,608,813.00)	2.65%	(44,763,813.00)
6. Total (Sum lines A1 thru A5c)		173,619,653.56	-2.21%	169,786,485.00	0.71%	170,992,531.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				100,697,765.72		101,073,930.00
b. Step & Column Adjustment				1,006,977.00		1,017,047.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(630,812.72)		(862,364.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	100,697,765.72	0.37%	101,073,930.00	0.15%	101,228,613.00
2. Classified Salaries						
a. Base Salaries				26,779,306.11		26,436,332.00
b. Step & Column Adjustment				267,793.00		270,470.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(610,767.11)		205,385.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,779,306.11	-1.28%	26,436,332.00	1.80%	26,912,187.00
3. Employee Benefits	3000-3999	30,197,029.41	7.01%	32,313,548.00	5.93%	34,228,833.00
4. Books and Supplies	4000-4999	3,964,219.19	1.00%	4,003,861.00	1.00%	4,043,900.00
5. Services and Other Operating Expenditures	5000-5999	10,727,268.26	-23.40%	8,217,268.00	4.04%	8,549,441.00
6. Capital Outlay	6000-6999	6,000.00	0.00%	6,000.00	0.00%	6,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,815,627.00	-12.89%	3,323,627.00	0.00%	3,323,627.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,153,244.59)	2.18%	(2,200,245.00)	0.00%	(2,200,245.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	135,000.00	0.00%	135,000.00	0.00%	135,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		(5,200,000.00)
11. Total (Sum lines B1 thru B10)		174,168,971.10	-0.49%	173,309,321.00	-1.32%	171,027,356.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(549,317.54)		(3,522,836.00)		(34,825.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,374,181.53		11,824,863.99		8,302,027.99
2. Ending Fund Balance (Sum lines C and D1)		11,824,863.99		8,302,027.99		8,267,202.99
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	114,592.00		114,592.00		114,592.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,050,957.65		8,037,685.83		8,034,509.96
2. Unassigned/Unappropriated	9790	3,659,314.34		149,750.16		118,101.03
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		11,824,863.99		8,302,027.99		8,267,202.99

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,050,957.65		8,037,685.83		8,034,509.96
c. Unassigned/Unappropriated	9790	3,659,314.34		149,750.16		118,101.03
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		11,710,271.99		8,187,435.99		8,152,610.99
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.						
Staffing reductions are projected on lines B1d, and B2d. Please see attached list for budget assumptions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,326,802.00	0.00%	1,326,802.00	0.00%	1,326,802.00
2. Federal Revenues	8100-8299	18,202,913.48	-4.09%	17,458,863.00	0.00%	17,458,863.00
3. Other State Revenues	8300-8599	18,056,291.96	-8.39%	16,542,119.00	0.00%	16,542,119.00
4. Other Local Revenues	8600-8799	16,839,584.91	-2.31%	16,450,585.00	0.00%	16,450,585.00
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	41,123,307.95	6.04%	43,608,813.00	2.65%	44,763,813.00
6. Total (Sum lines A1 thru A5c)		95,548,900.30	-0.17%	95,387,182.00	1.21%	96,542,182.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,624,408.23		25,185,899.00
b. Step & Column Adjustment				256,244.00		258,806.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(694,753.23)		144,168.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,624,408.23	-1.71%	25,185,899.00	1.60%	25,588,873.00
2. Classified Salaries						
a. Base Salaries				22,343,620.33		23,295,805.00
b. Step & Column Adjustment				223,436.00		223,436.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				728,748.67		195,889.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,343,620.33	4.26%	23,295,805.00	1.80%	23,715,130.00
3. Employee Benefits	3000-3999	22,305,686.28	4.54%	23,317,267.00	4.76%	24,427,578.00
4. Books and Supplies	4000-4999	3,831,751.13	-19.44%	3,086,751.00	2.00%	3,148,486.00
5. Services and Other Operating Expenditures	5000-5999	18,155,800.93	0.11%	18,175,801.00	1.00%	18,357,559.00
6. Capital Outlay	6000-6999	525,011.87	-81.90%	95,012.00	0.00%	95,012.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	133,373.20	0.00%	133,373.00	0.00%	133,373.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,276,631.97	3.68%	1,323,632.00	0.00%	1,323,632.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		94,196,283.94	0.44%	94,613,540.00	2.30%	96,789,643.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,352,616.36		773,642.00		(247,461.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,749,245.90		10,101,862.26		10,875,504.26
2. Ending Fund Balance (Sum lines C and D1)		10,101,862.26		10,875,504.26		10,628,043.26
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,101,862.26		10,875,504.26		10,628,043.26
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,101,862.26		10,875,504.26		10,628,043.26

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	203,631,447.00	1.12%	205,908,618.00	1.15%	208,269,664.00
2. Federal Revenues	8100-8299	19,130,734.73	-5.37%	18,102,684.00	0.00%	18,102,684.00
3. Other State Revenues	8300-8599	25,654,981.79	-19.71%	20,597,975.00	0.00%	20,597,975.00
4. Other Local Revenues	8600-8799	20,751,390.34	-0.90%	20,564,390.00	0.00%	20,564,390.00
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)		269,168,553.86	-1.48%	265,173,667.00	0.89%	267,534,713.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				126,322,173.95		126,259,829.00
b. Step & Column Adjustment				1,263,221.00		1,275,853.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,325,565.95)		(718,196.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	126,322,173.95	-0.05%	126,259,829.00	0.44%	126,817,486.00
2. Classified Salaries						
a. Base Salaries				49,122,926.44		49,732,137.00
b. Step & Column Adjustment				491,229.00		493,906.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				117,981.56		401,274.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,122,926.44	1.24%	49,732,137.00	1.80%	50,627,317.00
3. Employee Benefits	3000-3999	52,502,715.69	5.96%	55,630,815.00	5.44%	58,656,411.00
4. Books and Supplies	4000-4999	7,795,970.32	-9.05%	7,090,612.00	1.44%	7,192,386.00
5. Services and Other Operating Expenditures	5000-5999	28,883,069.19	-8.62%	26,393,069.00	1.95%	26,907,000.00
6. Capital Outlay	6000-6999	531,011.87	-80.98%	101,012.00	0.00%	101,012.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,949,000.20	-12.46%	3,457,000.00	0.00%	3,457,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(876,612.62)	0.00%	(876,613.00)	0.00%	(876,613.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	135,000.00	0.00%	135,000.00	0.00%	135,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(5,200,000.00)
11. Total (Sum lines B1 thru B10)		268,365,255.04	-0.16%	267,922,861.00	-0.04%	267,816,999.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		803,298.82		(2,749,194.00)		(282,286.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		21,123,427.43		21,926,726.25		19,177,532.25
2. Ending Fund Balance (Sum lines C and D1)		21,926,726.25		19,177,532.25		18,895,246.25
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	114,592.00		114,592.00		114,592.00
b. Restricted	9740	10,101,862.26		10,875,504.26		10,628,043.26
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,050,957.65		8,037,685.83		8,034,509.96
2. Unassigned/Unappropriated	9790	3,659,314.34		149,750.16		118,101.03
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,926,726.25		19,177,532.25		18,895,246.25

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,050,957.65		8,037,685.83		8,034,509.96
c. Unassigned/Unappropriated	9790	3,659,314.34		149,750.16		118,101.03
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		11,710,271.99		8,187,435.99		8,152,610.99
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.36%		3.06%		3.04%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		18,902.15		18,644.82		18,308.36
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		268,365,255.04		267,922,861.00		267,816,999.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		268,365,255.04		267,922,861.00		267,816,999.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,050,957.65		8,037,685.83		8,034,509.97
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,050,957.65		8,037,685.83		8,034,509.97
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(10,205.20)	0.00	(876,612.62)				
Other Sources/Uses Detail					0.00	135,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	3,577.20	0.00	152,565.34	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,628.00	0.00	272,615.28	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,000.00	0.00	451,432.00	0.00				
Other Sources/Uses Detail					135,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	10,205.20	(10,205.20)	876,612.62	(876,612.62)	135,000.00	135,000.00		

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	19,202.66	19,207.62		
Charter School	0.00	0.00		
Total ADA	19,202.66	19,207.62	0.0%	Met
1st Subsequent Year (2019-20)				
District Regular	18,732.27	18,700.43		
Charter School				
Total ADA	18,732.27	18,700.43	-0.2%	Met
2nd Subsequent Year (2020-21)				
District Regular	18,451.38	18,443.10		
Charter School				
Total ADA	18,451.38	18,443.10	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	19,917	19,911		
Charter School				
Total Enrollment	19,917	19,911	0.0%	Met
1st Subsequent Year (2019-20)				
District Regular	19,624	19,624		
Charter School				
Total Enrollment	19,624	19,624	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	19,272	19,272		
Charter School				
Total Enrollment	19,272	19,272	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	19,929	20,944	
Charter School			
Total ADA/Enrollment	19,929	20,944	95.2%
Second Prior Year (2016-17)			
District Regular	19,795	20,771	
Charter School			
Total ADA/Enrollment	19,795	20,771	95.3%
First Prior Year (2017-18)			
District Regular	19,406	20,429	
Charter School	0		
Total ADA/Enrollment	19,406	20,429	95.0%
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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	18,902	19,911		
Charter School	0			
Total ADA/Enrollment	18,902	19,911	94.9%	Met
1st Subsequent Year (2019-20)				
District Regular	18,645	19,624		
Charter School				
Total ADA/Enrollment	18,645	19,624	95.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	18,308	19,272		
Charter School				
Total ADA/Enrollment	18,308	19,272	95.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range: -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)	208,305,470.00	208,310,800.00	0.0%	Met
1st Subsequent Year (2019-20)	208,945,133.00	210,587,971.00	0.8%	Met
2nd Subsequent Year (2020-21)	210,688,625.00	212,949,017.00	1.1%	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)	139,529,155.97	157,237,724.70	88.7%
Second Prior Year (2016-17)	147,550,514.28	165,678,137.24	89.1%
First Prior Year (2017-18)	150,772,867.30	167,363,071.60	90.1%
	Historical Average Ratio:		89.3%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.3% to 92.3%	86.3% to 92.3%	86.3% to 92.3%

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)	157,674,101.24	174,033,971.10	90.6%	Met
1st Subsequent Year (2019-20)	159,823,810.00	173,174,321.00	92.3%	Met
2nd Subsequent Year (2020-21)	162,369,633.00	170,892,356.00	95.0%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

A projected necessary reduction of \$5.2M is included for 2020/21 due to declining enrollment and increasing retirement costs.

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
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2018-19)	18,817,277.73	19,130,734.73	1.7%	No
1st Subsequent Year (2019-20)	17,789,227.00	18,102,684.00	1.8%	No
2nd Subsequent Year (2020-21)	17,789,227.00	18,102,684.00	1.8%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2018-19)	25,417,196.79	25,654,981.79	0.9%	No
1st Subsequent Year (2019-20)	20,131,390.00	20,597,975.00	2.3%	No
2nd Subsequent Year (2020-21)	20,131,390.00	20,597,975.00	2.3%	No

Explanation:
(required if Yes)

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

Current Year (2018-19)	19,740,591.95	20,751,390.34	5.1%	Yes
1st Subsequent Year (2019-20)	19,353,592.00	20,564,390.00	6.3%	Yes
2nd Subsequent Year (2020-21)	19,353,592.00	20,564,390.00	6.3%	Yes

Explanation:
(required if Yes)

2nd Interim included additional revenue from community redevelopment fund of \$1.2M.

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

Current Year (2018-19)	7,534,041.16	7,795,970.32	3.5%	No
1st Subsequent Year (2019-20)	6,839,751.00	7,090,612.00	3.7%	No
2nd Subsequent Year (2020-21)	6,940,479.00	7,192,386.00	3.6%	No

Explanation:
(required if Yes)

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

Current Year (2018-19)	28,404,431.33	28,883,069.19	1.7%	No
1st Subsequent Year (2019-20)	26,864,431.00	26,393,069.00	-1.8%	No
2nd Subsequent Year (2020-21)	27,383,075.00	26,907,000.00	-1.7%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	63,975,066.47	65,537,106.86	2.4%	Met
1st Subsequent Year (2019-20)	57,274,209.00	59,265,049.00	3.5%	Met
2nd Subsequent Year (2020-21)	57,274,209.00	59,265,049.00	3.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	35,938,472.49	36,679,039.51	2.1%	Met
1st Subsequent Year (2019-20)	33,704,182.00	33,483,681.00	-0.7%	Met
2nd Subsequent Year (2020-21)	34,323,554.00	34,099,386.00	-0.7%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since 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	5,499,605.00	5,499,605.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		5,275,000.00	

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.4%	3.1%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.5%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2018-19)	(549,317.54)	174,168,971.10	0.3%	Met
1st Subsequent Year (2019-20)	(3,522,836.00)	173,309,321.00	2.0%	Not Met
2nd Subsequent Year (2020-21)	(34,825.00)	171,027,356.00	0.0%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District's deficit spending in the subsequent two years are due to removal of one-time revenues and on-going salary increase of 3.25% that was settled in FY 2018-19.

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)	21,926,726.25	Met
1st Subsequent Year (2019-20)	19,177,532.25	Met
2nd Subsequent Year (2020-21)	18,895,246.25	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)	41,463,344.67	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	18,902	18,645	18,308
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- 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):

No

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	268,365,255.04	267,922,861.00	267,816,999.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	268,365,255.04	267,922,861.00	267,816,999.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,050,957.65	8,037,685.83	8,034,509.97
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,050,957.65	8,037,685.83	8,034,509.97

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
(Unrestricted resources 0000-1999 except Line 4)			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,050,957.65	8,037,685.83	8,034,509.96
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,659,314.34	149,750.16	118,101.03
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	11,710,271.99	8,187,435.99	8,152,610.99
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.36%	3.06%	3.04%
District's Reserve Standard (Section 10B, Line 7):	8,050,957.65	8,037,685.83	8,034,509.97
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)

The District is working on a fiscal solvency plan to reduce costs and maintain the state required 3% minimum reserve level.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

Funds 11, 12 & 21 will temporarily need to borrow from Fund 01 to meet cash flow needs.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(41,204,561.81)	(41,123,307.95)	-0.2%	(81,253.86)	Met
1st Subsequent Year (2019-20)	(44,329,891.00)	(43,608,813.00)	-1.6%	(721,078.00)	Met
2nd Subsequent Year (2020-21)	(45,484,891.00)	(44,763,813.00)	-1.6%	(721,078.00)	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	135,000.00	135,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	135,000.00	135,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	135,000.00	135,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	14	Fund 25	7438-7439	13,450,000
General Obligation Bonds	26	Fund 51	7438-7439	417,257,620
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01	1xxx-2xxx	1,600,000

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

QZAB - Bank of Marin		Fund 01	7438-7439	3,581,779
TOTAL:				435,889,399

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	39,862	0	0	0
Certificates of Participation	1,234,554	1,237,804	1,235,304	1,237,204
General Obligation Bonds	26,663,599	26,667,068	22,855,243	23,260,668
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZAB - Bank of Marin	937,324	417,776	448,480	462,328
Total Annual Payments:	28,875,339	28,322,648	24,539,027	24,960,200
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
112,423,070.00	112,423,070.00
112,423,070.00	11,423,070.00
0.00	101,000,000.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Actuarial	Actuarial
Jun 30, 2018	Jun 30, 2018

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
10,771,341.00	10,771,341.00
10,771,341.00	10,771,341.00
10,771,341.00	10,771,341.00

- 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)

2,499,697.55	2,618,261.07
2,499,697.55	2,618,261.07
2,499,697.55	2,618,261.07

- 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)

3,549,221.00	3,549,221.00
3,796,096.00	3,796,096.00
3,959,941.00	3,959,941.00

- d. Number of retirees receiving OPEB benefits
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

965	965
965	965
965	965

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?

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	0.00	0.00
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)	4,473,259.00	4,473,259.00
1st Subsequent Year (2019-20)	4,473,259.00	4,473,259.00
2nd Subsequent Year (2020-21)	4,473,259.00	4,473,259.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)	4,473,259.00	4,473,259.00
1st Subsequent Year (2019-20)	4,473,259.00	4,473,259.00
2nd Subsequent Year (2020-21)	4,473,259.00	4,473,259.00

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	1,168.1	1,153.7	1,140.7	1,127.7

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:

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- 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)

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

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

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

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.

Yes

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	720.8	714.0	725.0	725.0

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:

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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

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

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:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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?

Yes

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	149.3	143.0	143.0	143.0

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.

n/a

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)

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)

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)

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)

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

- 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.
