

**2018-2019**  
**FIRST INTERIM**  
**GATEWAY UNIFIED SCHOOL DISTRICT**



**PRESENTED TO THE BOARD OF TRUSTEES**

**DECEMBER 12, 2018**

**Providing Excellence in Learning: Every Student, Every Day**



# GATEWAY UNIFIED SCHOOL DISTRICT

## 2018-2019 FIRST INTERIM BUDGET

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**GATEWAY UNIFIED SCHOOL DISTRICT  
FIRST INTERIM BUDGET ASSUMPTIONS  
DECEMBER 12, 2018**

The budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. This First Interim Budget document reflects current expected revenues and planned expenditures for the 2018-2019 school year. The First Interim update of the 2018-2019 Adopted Budget is required by December 15, 2018.

The First Interim Budget is presented based on the Governor's Budget Adoption and the State of California Adopted Budget.

**REVENUES**

**The LCFF COLA** is 3.7% with GAP Funding of 100%. The District funded ADA is projected at 2157.25, an increase of 5.65 ADA from Adopted Budget. The District is funded on prior year ADA. The LCFF funded dollars are projected at \$23,073,694, an increase of \$55,059 from Budget Adoption. Funding rates are estimates based on the state economic growth continuing. A portion of the LCFF revenue is generated from the unduplicated count of low income, English learner and foster youth students. Known as Supplemental and Concentration Grants, these funds need to be used to improve or increase services for the targeted students.

**Federal Revenue** is projected to be \$2,793,893; an increase of \$360,250, mainly due to the receipt of \$243,103 in Medi-Cal Administrative Activities revenue which is payment for invoices from 2014-15 and 2016-17 fiscal years. Forest Reserve is budgeted at \$117,540, a \$34,040 increase since Budget Adoption. Income for a new federal program, Title IV, ESEA is budgeted at \$90,249.

**Other State Revenue** is projected at \$3,242,786; a projected decrease of (\$164,437). The majority of the projected decrease of (\$164,437), of which (\$220,952) is STRS on Behalf, projected Mandate Claim revenue has increased \$55,658 since Budget Adoption.

**Other Local Revenue** is projected to be \$3,989,338; an increase of \$449,169. Approximately \$300,000 of the increase is due to donations and insurance revenue received for Carr and Canyon Fires. Local income for GREAT Partnership increased \$70,394, and Special Education income from SELPA increased \$20,208. Total General Fund Revenues (including GREAT) are projected to be \$33,351,785; an increase of \$700,041 since Budget Adoption.

## **EXPENDITURES**

**Certificated salaries** are projected at \$11,585,079, an increase of \$173,305 since Budget Adoption. Many Certificated staff turned in Professional growth units and moved on the salary schedule. Extra duty Certificated salaries increased \$30K, substitutes \$23K, and GREAT Partnership \$12K.

**Classified salaries** are projected at \$6,419,136, an overall increase of \$43,670 since Budget Adoption. Vacancy savings at the District office have offset the additional cost of a GREAT Partnership Accounting Technician. The main increases were Paraprofessionals, Extra duty, and substitutes.

**Employee benefits** are projected at \$7,508,983; a decrease of (\$276,610). The decrease is primarily due to the updated STRS-on-behalf calculation, which reduced the State liability on our books by \$220,952. The PERS cost is down (\$9,572), much of this savings is due to vacancies at the District Office. Other Employer paid employee benefits have decreased (\$59,696), mainly due to the vacancies and a slight decrease in the Workers' Compensation rate.

**Books and supplies** are budgeted at \$1,876,419; an increase of \$25,744. The increase is in restricted resources such as Medi-Cal Billing, while the unrestricted supply budget has decreased approximately \$21,000.

**Services and other operating expenses** are projected to be \$5,572,342; an increase of \$443,699. The major increases were utilities, \$48,000, \$270,000 was added for Carr and Canyon Fires, \$12,000 was added for the Resource Officer, and \$90,000 was added for the new Title IV Program.

**Capital Outlay** is projected to be \$1,368,167; an increase of \$174,279. The majority of the increase is due to painting projects at Central Valley High and Shasta Lake Schools, a roofing project at the Gateway Learning Center.

**Other Outgo** is projected to be \$61,404, a decrease of (\$4,692) from Budget Adoption. This is due to a revised projection for SCOE Special Education transportation.

**Direct Support/Indirect Costs** are projected to be (\$68,740), a slight decrease from Budget Adoption. This is the indirect from the Cafeteria Fund.

**Interfund Transfers In** are \$252,074, the same as Budget Adoption. This is a transfer from Fund 20, Special Reserve Fund for Retiree Benefits. This reflects the District cost of retiree health benefits for the 2018-19 fiscal year.

**Transfers Out** are budgeted at \$420,435; a decrease of \$6,306. The change is a reduced projected encroachment for the Cafeteria Fund.

**The Beginning Balance** is \$8,233,026, an increase of \$962,675 over the Budget Adoption projection. Note that this increase is net of a decrease in unrestricted beginning fund balance of (\$438,082) and an increase in restricted fund balance of \$1,400,757, which is due to moving Redevelopment Agency Funds from unrestricted to restricted.

**The Ending Balance** is projected to be \$6,841,486, a projected increase of \$1,089,512 since Budget Adoption.

The District First Interim Budget includes deficit spending (expenditures exceed revenues) in the amount of (\$1,391,540). There are many unpredictable factors which affect revenue and expenditures. Because of that, the district based the budget on assumptions, the best information available at the time the budget is prepared. The First Interim Budget should be considered a “financial snapshot” on the date it is adopted by the Board of Trustees.



## OTHER FUNDS

**Cafeteria Fund:** The beginning balance is budgeted at \$86,766 and it is projected to end the year with \$82,176, of which \$42,176 is inventory. The General Fund is expected to make a contribution of \$125,469.

**Special Reserve Fund:** The beginning balance is \$339,222 and the ending balance is projected to be \$382,522. A transfer of \$252,074 to the General Fund is budgeted to cover the cost of retiree benefits, and a \$295,066 transfer in from the General Fund is budgeted to cover future liability for current retirees.

**Bond Construction Fund:** The beginning balance is \$1,709,168 and the ending balance is budgeted to be \$722,033.

**County School Facilities Fund (Developer Fee):** The beginning balance is \$556,189 and the ending balance is projected to be \$727,475.

**Special Reserve for Capital Outlay Fund:** The beginning balance is \$2,229 and the ending balance is projected to be \$2,253.

**Bond Fund:** Fund 51 beginning balance is \$1,549,730 and the ending balance budget is \$1,506,730. Fund 52 beginning balance is \$926,940 and the ending balance budget is \$948,652. The combined ending balance is projected at \$2,455,382. The revenue in these funds comes through tax collections at the County level and proceeds are used to pay District bond debt.

**GATEWAY UNIFIED SCHOOL DISTRICT  
MULTI-YEAR PROJECTION ASSUMPTIONS  
December 12, 2018**

**2019-20**

**Income:**

The LCFF is based on prior year ADA of 2138.63, a decrease of 18.62 from 2018-19. Used 2.57% COLA, 100% GAP and 73.4% for unduplicated count. Funding increase of \$398,328.

Federal income decreased \$362,423; Forest Reserve and MAA were removed; Deferred Income was adjusted.

State income decreased \$1,430,637; (\$376,808) is one-time Mandate Claim revenue, (\$804,878) is the bus grant, and Lottery revenue was reduced about \$4K for declining ADA.

Local income was reduced \$239,788, mainly related to the Carr Fire.

Contribution to Restricted Programs: In 2019-20 and 2020-21 RDA Funds were used for contribution to the deferred maintenance portion of Routine Restricted Maintenance, which decreased contributions from Unrestricted funds.

Total Income was reduced \$1,577,369 in 2019-20.

Transfers In increased \$60,988 to pay retiree health and welfare costs.

**Expenditures:**

**Salary**

Total salaries were reduced \$142,232

This includes step and column for all employees, an increase in salary of approximately \$360,000, Salary savings of \$200,000 for 8 Certificated retirees, and Certificated and classified FTE reductions which equate to approximately \$314,000 in salary savings.

**Benefits**

Total benefits increased \$379,802.

The STRS rate grew from 16.28% to 18.13%, for a cost increase of \$205,966; the PERS rate grew from 18.062% to 20.7%, for a cost increase of \$164,824.

The cost of retiree benefits increased \$61,595 All other benefits were reduced based on the salary savings above.

## **Books and Supplies**

Total Books and Supplies were decreased by \$468,996. One-time expenditures were removed; textbooks were reduced \$100,000 and general supplies were reduced \$100,000.

## **Services and Other Operating Expenses**

Services and Other operating expenses were reduced \$390,655. One-time expenditures were removed. Special Education was increased \$50,000. Insurance and utilities were increased 3%. Professional Development was reduced \$100,000.

## **Capital Outlay**

All Capital Outlay was removed.

Total expenditures decreased \$1,974,873 in 2019-20, which includes approximately \$700,000 in reductions.

The District is projecting to deficit spend \$994,036 in 2019-20.

## **2020-21**

### **Income:**

The LCFF is based on prior year funded ADA of 2115.58, a decrease of 23.05 from 2019-20. Used 2.67% COLA, 100% GAP and 72.66% unduplicated percentage. Increased funding projected to be \$256,094.

Federal funding was reduced \$12,421 due to Title I deferred revenue. State funding is unchanged. Local funding increased \$27,000; this consists of an increase of \$32,000 for GREAT Partnership and a reduction of \$5,000 in interest.

The transfer in from Fund 20 decreased \$83,650.

Total income increased \$187,023 in 2020-21.

### **Expenditures:**

#### **Salary**

Total salaries increased \$246,033.

Includes cost of step and column for all employees, for an estimated salary cost of \$340,000.

Includes salary savings on two certificated retirees and reducing one certificated position.

#### **Benefits**

Total benefits increased \$253,249.

The STRS rate grew to 19.10%, up from 18.13%, for an increased cost of \$107,513; the PERS rate grew to 23.4%, up from 20.7%, for a cost increase of \$166,516. These increases are from the change in the rates only. The total increase of STRS and PERS, which includes the rate increase attributed to step and column, is projected to be \$326,072. The increase in statutory benefits was offset by the projected savings of \$83,650 in retiree health and welfare benefits.



**Books and Supplies**

No change from 2019-20.

**Services and Other Operating Expenses**

Services and Operating expenses increased \$95,850. Special Education was increased \$50,000.

Insurance and utilities were increased 3%. \$12,500 was added for election costs.

Transfers out were reduced \$131,743; mainly due to reduction in amount transferred to Fund 20.

Total Expenditures increased \$468,389 in 2020-21.

The District is projecting to deficit spend \$1,275,402.

**GATEWAY UNIFIED SCHOOL DISTRICT**

**2018-19 FIRST INTERIM GENERAL FUND BUDGET SUMMARY**  
**December 12, 2018**

	<b>2018-19 BUDGET ADOPTION</b>	<b>2018-19 FIRST INTERIM</b>
<b>Funded Average Daily Attendance (ADA)</b>	<b>2151.60</b>	<b>2157.25</b>
<b>REVENUES</b>		
LCFF	23,018,635	23,073,694
Federal Revenues	2,433,643	2,793,893
Other State Revenues	3,407,223	3,242,786
Other Local Revenues	3,540,169	3,989,338
<b>TOTAL REVENUES</b>	<b>32,399,670</b>	<b>33,099,711</b>
<b>EXPENDITURES</b>		
Certificated Salaries	11,411,774	11,585,079
Classified Salaries	6,375,466	6,419,136
STRS	2,816,039	2,608,697
PERS	1,138,103	1,128,531
Other Employee Benefits	3,831,451	3,771,755
Books and Supplies	1,850,675	1,876,419
Services, Other Operating Exp	5,128,643	5,572,342
Capital Outlay	1,193,888	1,368,167
Other Outgo	66,096	61,404
Transfer of Indirect/Direct Support	(68,855)	(68,740)
<b>TOTAL EXPENDITURES</b>	<b>33,743,280</b>	<b>34,322,790</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>	<b>(1,343,610)</b>	<b>(1,223,079)</b>
<b>OTHER FINANCING SOURCES IN</b>	<b>252,074</b>	<b>252,074</b>
<b>OTHER FINANCING SOURCES OUT</b>	<b>(426,841)</b>	<b>(420,535)</b>
<b>NET INCREASE(DECREASE) IN FUND BALANCE</b>	<b>(1,518,377)</b>	<b>(1,391,540)</b>
<b>BEGINNING BALANCE</b>	<b>7,270,351</b>	<b>8,233,026</b>
<b>ENDING FUND BALANCE</b>	<b>5,751,974</b>	<b>6,841,486</b>
<b>Components of Ending Fund Balance</b>		
Revolving Cash/Prepays	11,900	323,250
Economic Uncertainties	3,501,019	3,429,514
Board Designated/Assigned	1,751,557	1,386,835
Designated Unrealized Gains		
Restricted	487,498	1,701,887
Undesignated	0	0

**GATEWAY UNIFIED SCHOOL DISTRICT  
2018-2019 FIRST INTERIM REVENUE DETAIL  
December 12, 2018**

OBJECT	RESOURCE	DESCRIPTION	PROJECTION
<b>REVENUE LIMIT: 8010-8099</b>			
8011	0000	LCFF	11,330,293
8012	1400	Education Protection Account	830,818
8021	0000	Home Owners Exemption	161,614
8022	0000	Timber Yield Tax	63,196
8041	0000	Secured Roll Taxes	10,613,656
8042	0000	Unsecured Roll	472,471
8043	0000	Prior Year Taxes	21,602
8044	0000	Supplemental Taxes	129,468
8045	0000	ERAF	(624,085)
8047	0000	RDA Funds -Tax Portion	1,784,934
8096	0000	Transfers to Charter Schools In-lieu Taxes	(1,710,273)
<b>SUBTOTAL</b>			<b>23,073,694</b>
<b>FEDERAL: 8100-8299</b>			
8181	3310	Special Ed: IDEA Part B (Formerly PL-94-142)	625,767
8181	3315	Special Ed: IDEA Preschool Non-RIS	139,900
8290	104	Forest Reserve Funds	117,540
8290	3010	Title I	1,227,742
8290	3550	Voc & Applied Secondary	39,003
8290	4035	Title II Part A Teacher Quality	172,642
8290	4127	Title IV ESEA	90,249
8290	4510	Indian Education	52,947
8290	5640	Medi-Cal	85,000
8290	9370	MAA	243,103
<b>SUBTOTAL</b>			<b>2,793,893</b>
<b>STATE: 8300-8599</b>			
8550	0809	Mandated Costs	461,908
8560	1100	Lottery - Unrestricted	322,989
8560	6300	Lottery - Restricted	113,367
8590	0121	Testing Fees	3,500
8590	6010	After School Lrng & Safe Neighborhoods (ASES)	435,708
8590	6387	CTE Grant	240,518
8590	7010	Ag Grant	15,465
8590	7210	American Indian Early Childhood Education	48,257
7236	8590	Electric Bus Grant	804,878
8590	7690	STRS On-Behalf	796,196
<b>SUBTOTAL</b>			<b>3,242,786</b>

**GATEWAY UNIFIED SCHOOL DISTRICT  
2018-2019 FIRST INTERIM REVENUE DETAIL  
December 12, 2018**

OBJECT	RESOURCE	DESCRIPTION	PROJECTION
<b>LOCAL REVENUE: 8600-8799</b>			
8625	9020	Redevelopment Funds	263,571
8639	0070	Athletics	17,850
8650	0000-0954	Lease Income	90,958
8660	0000	Interest Income	50,000
8677	0000	Other Local Income	98,614
8677	9010	GREAT Partnership	1,994,796
8699	0000	Other Local Income	361,007
8699	9073-9089	CVHS Athletics	74,669
8699	9105	Site Specific	66,155
8792	6500	Special Ed Apportionment from SCOE	971,718
<b><i>SUBTOTAL</i></b>			<b>3,989,338</b>

**2018-19 FIRST INTERIM**  
**12/12/18**  
**Gateway Unified School District**

		2018-19 Adopted			2018-19 First Interim			Changes		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>	<b>Object</b>									
LCFF Revenue Sources	8010 - 8099	23,018,635	-	23,018,635	23,073,694	-	23,073,694	55,059	-	55,059
Federal Revenues	8100 - 8299	83,500	2,350,143	2,433,643	360,643	2,433,250	2,793,893	277,143	83,107	360,250
Other State Revenues	8300 - 8599	729,347	2,677,876	3,407,223	788,397	2,454,389	3,242,786	59,050	(223,487)	(164,437)
Other Local Revenues	8600 - 8799	612,912	2,927,257	3,540,169	680,982	3,308,356	3,989,338	68,070	381,099	449,169
Interfund Transfers In	8910 - 8929	246,952	5,122	252,074	246,952	5,122	252,074	-	-	-
Other Sources	8930 - 8979	-	-	-	-	-	-	-	-	-
Contributions	8980 - 8999	(4,423,411)	4,423,411	-	(4,443,507)	4,443,507	-	(20,096)	20,096	-
<b>TOTAL REVENUES</b>		<b>20,267,935</b>	<b>12,383,809</b>	<b>32,651,744</b>	<b>20,707,161</b>	<b>12,644,624</b>	<b>33,351,785</b>	<b>439,226</b>	<b>260,815</b>	<b>700,041</b>
<b>EXPENDITURES</b>	<b>Object</b>									
Certificated Salaries	1000 - 1999	8,661,239	2,750,535	11,411,774	8,800,211	2,784,868	11,585,079	138,972	34,333	173,305
Classified Salaries	2000 - 2999	3,722,804	2,652,662	6,375,466	3,777,533	2,641,603	6,419,136	54,729	(11,059)	43,670
STRS	3101-3102	1,378,815	1,437,224	2,816,039	1,398,781	1,209,916	2,608,697	19,966	(227,308)	(207,342)
PERS	3201-3202	667,020	471,083	1,138,103	643,307	485,224	1,128,531	(23,713)	14,141	(9,572)
Other Employee Benefits	3300 - 3999	2,806,757	1,024,694	3,831,451	2,753,455	1,018,300	3,771,755	(53,302)	(6,394)	(59,696)
Total Employee Benefits		4,852,592	2,933,001	7,785,593	4,795,543	2,713,440	7,508,983	(57,049)	(219,561)	(276,610)
Total Salary and Benefits		17,236,635	8,336,198	25,572,833	17,373,287	8,139,911	25,513,198	136,652	(196,287)	(59,635)
Books and Supplies	4000 - 4999	1,094,407	756,268	1,850,675	1,073,422	802,997	1,876,419	(20,985)	46,729	25,744
Services, Other Operating Expenses	5000 - 5999	2,751,140	2,377,503	5,128,643	3,100,596	2,471,746	5,572,342	349,456	94,243	443,699
Capital Outlay	6000 - 6599	359,010	834,878	1,193,888	29,770	1,338,397	1,368,167	(329,240)	503,519	174,279
Other Outgo	7100 - 7499	23,791	42,305	66,096	23,791	37,613	61,404	-	(4,692)	(4,692)
Direct Support / Indirect Costs	7300 - 7399	(245,768)	176,913	(68,855)	(249,324)	180,584	(68,740)	(3,556)	3,671	115
Interfund Transfers Out	7610 - 7629	426,841	-	426,841	420,535	-	420,535	(6,306)	-	(6,306)
Other Uses	7630 - 7699	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>21,646,056</b>	<b>12,524,065</b>	<b>34,170,121</b>	<b>21,772,077</b>	<b>12,971,248</b>	<b>34,743,325</b>	<b>126,021</b>	<b>447,183</b>	<b>573,204</b>
NET INCREASE/DECREASE IN FUND BALANCE		(1,378,121)	(140,256)	(1,518,377)	(1,064,916)	(326,624)	(1,391,540)	313,205	(186,368)	126,837
<b>BEGINNING BALANCE</b>		<b>6,642,597</b>	<b>627,754</b>	<b>7,270,351</b>	<b>6,204,515</b>	<b>2,028,511</b>	<b>8,233,026</b>	<b>(438,082)</b>	<b>1,400,757</b>	<b>962,675</b>
Audit Adjustment/RDA fm Unrest to Rest		(1,159,838)	1,159,838	-	-	-	-	-	-	-
<b>ENDING BALANCE</b>		<b>4,104,638</b>	<b>1,647,336</b>	<b>5,751,974</b>	<b>5,139,599</b>	<b>1,701,887</b>	<b>6,841,486</b>	<b>1,034,961</b>	<b>54,551</b>	<b>1,089,512</b>

**Components of Ending Fund Balance**

Reserved Rev Cash/GAINS/Stores	11,900	-	11,900	323,250	-	323,250	311,350	-	311,350
Economic Uncertainty	3,501,019	-	3,501,019	3,429,514	-	3,429,514	(71,505)	-	(71,505)
Board Designated/Assigned	591,719	-	591,719	1,386,835	-	1,386,835	795,116	-	795,116
Restricted	-	1,647,336	1,647,336	-	1,701,887	1,701,887	-	54,551	54,551
Undesignated	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>4,104,638</b>	<b>1,647,336</b>	<b>5,751,974</b>	<b>5,139,599</b>	<b>1,701,887</b>	<b>6,841,486</b>	<b>1,034,961</b>	<b>54,551</b>	<b>1,089,512</b>

Economic Uncertainty

10.2%

9.9%

Funded LCFF ADA (Projected)

2141.66

2146.74

District Funded County Program ADA

9.94

10.51

Total Projected Funded LCFF ADA

2151.60

2157.25

**GATEWAY UNIFIED SCHOOL DISTRICT  
2018-2019 ENDING FUND BALANCE COMPARISON  
December 12, 2018**

	<b>2018-19 BUDGET ADOPTION</b>	<b>2018-19 FIRST INTERIM</b>
<b>REVOLVING CASH/STORES/PREPAIDS</b>	<b>11,900</b>	<b>323,250</b>
<b>UNREALIZED GAINS</b>	<b>0</b>	<b>0</b>
<b>ECONOMIC UNCERTAINTY</b>	<b>3,501,019</b>	<b>3,429,514</b>
<b>RESTRICTED</b>		
<b>Medi-Cal</b>	306,230	311,576
<b>Lottery - Restricted</b>	98,428	242,900
<b>Gen Ed Site Specific</b>	82,840	121,011
<b>RDA Funds</b>	1,159,838	1,026,400
<b>TOTAL RESTRICTED</b>	<b>1,647,336</b>	<b>1,701,887</b>
<b>Unrestricted</b>		
<b>LCAP</b>	0	0
<b>Deferred Maintenance</b>	104,289	104,289
<b>Mandated Costs</b>		
<b>Forest Reserve - Replacement Equipment</b>		498,413
<b>Lottery - Unrestricted</b>	285,618	321,127
<b>Technology Infrastructure</b>	79,838	75,572
<b>MediCal Administrative Activities</b>	60,172	256,009
<b>MediCal BackCasting Set Aside</b>	0	70,000
<b>RDA Funds-moved to restricted</b>	0	
<b>Student Sports</b>	40,305	39,094
<b>Student Programs</b>	21,497	22,331
<b>TOTAL UNRESTRICTED</b>	<b>591,719</b>	<b>1,386,835</b>
<b>UNDESIGNATED/UNAPPROPRIATED</b>	<b>0</b>	<b>0</b>
<b>TOTAL ENDING BALANCE</b>	<b>5,751,974</b>	<b>6,841,486</b>

**2018-19 FIRST INTERIM  
MULTI-YEAR PROJECTION  
Gateway Unified School District**

		2018-19 First Interim			2019-20 Projected			2020-21 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>	<b>Object</b>									
LCFF Revenue Sources	8010 - 8099	23,073,694	-	23,073,694	23,472,022	-	23,472,022	23,728,116	-	23,728,116
Federal Revenues	8100 - 8299	360,643	2,433,250	2,793,893	-	2,431,470	2,431,470	-	2,419,049	2,419,049
Other State Revenues	8300 - 8599	788,397	2,454,389	3,242,786	408,116	1,404,033	1,812,149	408,116	1,404,033	1,812,149
Other Local Revenues	8600 - 8799	680,982	3,308,356	3,989,338	436,448	3,312,503	3,748,951	431,448	3,344,503	3,775,951
Interfund Transfers In	8910 - 8929	246,952	5,122	252,074	304,103	5,122	309,225	223,014	2,561	225,575
Other Sources	8930 - 8979	-	-	-	-	-	-	-	-	-
Contributions	8980 - 8999	(4,443,507)	4,443,507	-	(4,219,152)	4,219,152	-	(4,484,550)	4,484,550	-
<b>TOTAL REVENUES</b>		<b>20,707,161</b>	<b>12,644,624</b>	<b>33,351,785</b>	<b>20,401,537</b>	<b>11,372,280</b>	<b>31,773,817</b>	<b>20,306,144</b>	<b>11,654,696</b>	<b>31,960,840</b>
<b>EXPENDITURES</b>	<b>Object</b>									
Certificated Salaries	1000 - 1999	8,800,211	2,784,868	11,585,079	8,716,564	2,819,013	11,535,577	8,793,187	2,870,980	11,664,167
Classified Salaries	2000 - 2999	3,777,533	2,641,603	6,419,136	3,657,654	2,668,752	6,326,406	3,725,572	2,718,277	6,443,849
STRS	3101-3102	1,398,781	1,209,916	2,608,697	1,542,568	1,263,120	2,805,688	1,639,734	1,298,028	2,937,762
PERS	3201-3202	643,307	485,224	1,128,531	715,610	560,996	1,276,606	824,843	645,761	1,470,604
Other Employee Benefits	3300-3999	2,753,455	1,018,300	3,771,755	2,783,357	1,022,535	3,805,892	2,704,808	1,028,261	3,733,069
Total Employee Benefits		4,795,543	2,713,440	7,508,983	5,041,535	2,846,651	7,888,186	5,169,385	2,972,050	8,141,435
Total Salary and Benefits		17,373,287	8,139,911	25,513,198	17,415,753	8,334,416	25,750,169	17,688,144	8,561,307	26,249,451
Books and Supplies	4000 - 4999	1,073,422	802,997	1,876,419	828,772	578,651	1,407,423	828,772	578,651	1,407,423
Services, Other Operating Expenses	5000 - 5999	3,100,596	2,471,746	5,572,342	2,717,225	2,464,462	5,181,687	2,763,075	2,514,462	5,277,537
Capital Outlay	6000 - 6599	29,770	1,338,397	1,368,167	-	-	-	-	-	-
Other Outgo	7100 - 7499	23,791	37,613	61,404	23,791	47,613	71,404	23,791	52,613	76,404
Direct Support / Indirect Costs	7300 - 7399	(249,324)	180,584	(68,740)	(214,459)	145,719	(68,740)	(214,459)	145,719	(68,740)
Interfund Transfers Out	7610 - 7629	420,535	-	420,535	425,910	-	425,910	294,167	-	294,167
Other Uses	7630 - 7699	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>21,772,077</b>	<b>12,971,248</b>	<b>34,743,325</b>	<b>21,196,992</b>	<b>11,570,861</b>	<b>32,767,853</b>	<b>21,383,490</b>	<b>11,852,752</b>	<b>33,236,242</b>
<b>NET INCREASE/DECREASE IN FUND BALANCE</b>		<b>(1,064,916)</b>	<b>(326,624)</b>	<b>(1,391,540)</b>	<b>(795,455)</b>	<b>(198,581)</b>	<b>(994,036)</b>	<b>(1,077,346)</b>	<b>(198,056)</b>	<b>(1,275,402)</b>
<b>BEGINNING BALANCE</b>		<b>6,204,515</b>	<b>2,028,511</b>	<b>8,233,026</b>	<b>5,139,599</b>	<b>1,701,887</b>	<b>6,841,486</b>	<b>4,344,144</b>	<b>1,503,306</b>	<b>5,847,450</b>
<b>Audit Adjustment</b>		-	-	-	-	-	-	-	-	-
<b>ENDING BALANCE</b>		<b>5,139,599</b>	<b>1,701,887</b>	<b>6,841,486</b>	<b>4,344,144</b>	<b>1,503,306</b>	<b>5,847,450</b>	<b>3,266,798</b>	<b>1,305,250</b>	<b>4,572,048</b>

**Components of Ending Fund Balance**

Reserved Rev Cash/GAINS/Stores	323,250	-	323,250	323,250	-	323,250	323,250	-	323,250
Economic Uncertainty	3,429,514	-	3,429,514	2,653,548	-	2,653,548	1,611,558	-	1,611,558
Board Designated/Assigned	1,386,835	-	1,386,835	1,367,346	-	1,367,346	1,331,990	-	1,331,990
Restricted	-	1,701,887	1,701,887	-	1,503,306	1,503,306	-	1,305,250	1,305,250
Undesignated	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>5,139,599</b>	<b>1,701,887</b>	<b>6,841,486</b>	<b>4,344,144</b>	<b>1,503,306</b>	<b>5,847,450</b>	<b>3,266,798</b>	<b>1,305,250</b>	<b>4,572,048</b>

**ECONOMIC UNCERTAINTY**

	9.9%	8.1%	4.8%
Funded LCFF ADA (Projected)	2146.74	2128.12	2105.07
District Funded County Program ADA	10.51	10.51	10.51
Total Projected Funded LCFF ADA	2157.25	2138.63	2115.58
Increase in LCFF Funding			398,328
Increase in STRS/PERS Expense			345,066
Difference			53,262
			256,094
			326,072
			(69,978)

**GATEWAY UNIFIED SCHOOL DISTRICT  
BOARD ACTION  
December 12, 2018**

The District Board of Education shall certify in writing whether or not the District is able to meet its financial obligations for the upcoming fiscal year and, based on current forecasts, for two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (Education Code 33127).

In certifying the 2018-2019 First Interim Report, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

**ACTION REQUESTED:**

It is recommended that the Board *qualify* the 2018-2019 First Interim Report based on the following:

1. Negotiations are not settled for the 2018-19 year with any of the employee groups and there are no salary increases other than step and column included in the First Interim budget.
2. The Multi-Year projection includes approximately \$700,000 in reductions that need to be implemented in order to meet the 4.8% Economic Uncertainty projected in the third year, 2020-21.
3. The \$700,000 in reductions already built in to the budget would need to be increased to include any salary increases in order to maintain the projected 4.8% Economic Uncertainty in 2020-21.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	23,018,635.00	23,018,635.00	7,158,787.04	23,073,694.00	55,059.00	0.2%
2) Federal Revenue		8100-8299	83,500.00	83,500.00	0.00	360,643.00	277,143.00	331.9%
3) Other State Revenue		8300-8599	729,347.00	729,347.00	54,249.51	788,397.00	59,050.00	8.1%
4) Other Local Revenue		8600-8799	612,912.00	612,912.00	333,233.55	680,982.00	68,070.00	11.1%
5) TOTAL, REVENUES			24,444,394.00	24,444,394.00	7,546,270.10	24,903,716.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	8,661,239.00	8,661,239.00	2,390,573.56	8,800,211.00	(138,972.00)	-1.6%
2) Classified Salaries		2000-2999	3,722,804.00	3,722,804.00	1,071,575.06	3,777,533.00	(54,729.00)	-1.5%
3) Employee Benefits		3000-3999	4,852,592.00	4,852,592.00	1,328,732.03	4,795,543.00	57,049.00	1.2%
4) Books and Supplies		4000-4999	1,094,407.00	1,094,407.00	222,020.10	1,073,422.00	20,985.00	1.9%
5) Services and Other Operating Expenditures		5000-5999	2,751,140.00	2,751,140.00	1,423,462.43	3,100,596.00	(349,456.00)	-12.7%
6) Capital Outlay		6000-6999	359,010.00	359,010.00	356,893.41	29,770.00	329,240.00	91.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	23,791.00	23,791.00	0.00	23,791.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(245,768.00)	(245,768.00)	0.00	(249,324.00)	3,556.00	-1.4%
9) TOTAL, EXPENDITURES			21,219,215.00	21,219,215.00	6,793,256.59	21,351,542.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			3,225,179.00	3,225,179.00	753,013.51	3,552,174.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	246,952.00	246,952.00	0.00	246,952.00	0.00	0.0%
b) Transfers Out		7600-7629	426,841.00	426,841.00	0.00	420,535.00	6,306.00	1.5%
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	(4,423,411.00)	(4,423,411.00)	0.00	(4,443,507.00)	(20,096.00)	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,603,300.00)	(4,603,300.00)	0.00	(4,617,090.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,378,121.00)	(1,378,121.00)	753,013.51	(1,064,916.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,642,597.00	6,642,597.00		6,204,515.00	(438,082.00)	-6.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,642,597.00	6,642,597.00		6,204,515.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,642,597.00	6,642,597.00		6,204,515.00		
2) Ending Balance, June 30 (E + F1e)			5,264,476.00	5,264,476.00		5,139,599.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	11,900.00	11,900.00		11,900.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		311,350.00		
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	1,751,557.00	1,751,557.00		1,386,835.00		
Deferred Maintenance	0000	9780	104,289.00					
Technology Infrastructure	0000	9780	79,838.00					
Medi-Cal Administrative Activities	0000	9780	60,171.00					
Redevelopment Agency Funds	0000	9780	1,159,838.00					
Student Sports	0000	9780	40,305.00					
Student Programs	0000	9780	21,497.00					
Deferred Maintenance	0000	9780		104,289.00				
Technology Infrastructure	0000	9780		79,838.00				
Medi-Cal Administrative Activities	0000	9780		60,172.00				
Redevelopment Agency Funds	0000	9780		1,159,837.00				
Student Sports	0000	9780		40,305.00				
Student Programs	0000	9780		21,497.00				
Deferred Maintenance	0000	9780				104,289.00		
Forest Reserve- Equipment Replacem	0000	9780				498,413.00		
Technology Infrastructure	0000	9780				75,572.00		
Medi-Cal Administrative Activities	0000	9780				251,428.00		
Medi-Cal Backcasting set-aside	0000	9780				70,000.00		
Medi-Cal Administrative Activities-GRE	0000	9780				4,581.00		
Student Sports- fundraising	0000	9780				39,094.00		
Student Programs- fundraising	0000	9780				22,331.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,501,019.00	3,501,019.00		3,429,514.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	11,305,992.00	11,305,992.00	6,636,776.00	11,330,293.00	24,301.00	0.2%
Education Protection Account State Aid - Current Year		8012	2,357,171.00	2,357,171.00	149,194.00	830,818.00	(1,526,353.00)	-64.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	158,445.00	158,445.00	0.00	161,614.00	3,169.00	2.0%
Timber Yield Tax		8022	44,683.00	44,683.00	0.00	63,196.00	18,513.00	41.4%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	10,531,816.00	10,531,816.00	151,274.44	10,613,656.00	81,840.00	0.8%
Unsecured Roll Taxes		8042	460,401.00	460,401.00	468,757.25	472,471.00	12,070.00	2.6%
Prior Years' Taxes		8043	4,206.00	4,206.00	5,248.03	21,602.00	17,396.00	413.6%
Supplemental Taxes		8044	67,830.00	67,830.00	32,343.09	129,468.00	61,638.00	90.9%
Education Revenue Augmentation Fund (ERAF)		8045	(360,368.00)	(360,368.00)	135,027.93	(624,085.00)	(263,717.00)	73.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	173,442.00	173,442.00	0.00	1,784,934.00	1,611,492.00	929.1%
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%
<b>Subtotal, LCFF Sources</b>			<b>24,743,618.00</b>	<b>24,743,618.00</b>	<b>7,578,620.74</b>	<b>24,783,967.00</b>	<b>40,349.00</b>	<b>0.2%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,724,983.00)	(1,724,983.00)	(419,833.70)	(1,710,273.00)	14,710.00	-0.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>23,018,635.00</b>	<b>23,018,635.00</b>	<b>7,158,787.04</b>	<b>23,073,694.00</b>	<b>55,059.00</b>	<b>0.2%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
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	83,500.00	83,500.00	0.00	117,540.00	34,040.00	40.8%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	243,103.00	243,103.00	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>83,500.00</b>	<b>83,500.00</b>	<b>0.00</b>	<b>360,643.00</b>	<b>277,143.00</b>	<b>331.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	404,006.00	404,006.00	0.00	461,908.00	57,902.00	14.3%
Lottery - Unrestricted and Instructional Materials		8560	321,841.00	321,841.00	53,844.51	322,989.00	1,148.00	0.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	3,500.00	3,500.00	405.00	3,500.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>729,347.00</b>	<b>729,347.00</b>	<b>54,249.51</b>	<b>788,397.00</b>	<b>59,050.00</b>	<b>8.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	263,571.00	263,571.00	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	17,850.00	17,850.00	10,821.25	17,850.00	0.00	0.0%
Leases and Rentals		8650	89,658.00	89,658.00	10,146.00	90,958.00	1,300.00	1.4%
Interest		8660	50,000.00	50,000.00	30,802.26	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	90,708.00	90,708.00	2,060.00	107,595.00	16,887.00	18.6%
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	101,125.00	101,125.00	279,404.04	414,579.00	313,454.00	310.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>612,912.00</b>	<b>612,912.00</b>	<b>333,233.55</b>	<b>680,982.00</b>	<b>68,070.00</b>	<b>11.1%</b>
<b>TOTAL, REVENUES</b>			<b>24,444,394.00</b>	<b>24,444,394.00</b>	<b>7,546,270.10</b>	<b>24,903,716.00</b>	<b>459,322.00</b>	<b>1.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	6,832,119.00	6,832,119.00	1,834,023.35	6,993,180.00	(161,061.00)	-2.4%
Certificated Pupil Support Salaries		1200	778,297.00	778,297.00	201,970.75	742,613.00	35,684.00	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,038,406.00	1,038,406.00	350,325.40	1,051,656.00	(13,250.00)	-1.3%
Other Certificated Salaries		1900	12,417.00	12,417.00	4,254.06	12,762.00	(345.00)	-2.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			8,661,239.00	8,661,239.00	2,390,573.56	8,800,211.00	(138,972.00)	-1.6%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	590,080.00	590,080.00	147,747.93	660,917.00	(70,837.00)	-12.0%
Classified Support Salaries		2200	1,205,170.00	1,205,170.00	343,361.56	1,199,941.00	5,229.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	561,038.00	561,038.00	168,232.53	526,547.00	34,491.00	6.1%
Clerical, Technical and Office Salaries		2400	1,036,709.00	1,036,709.00	316,690.23	1,071,220.00	(34,511.00)	-3.3%
Other Classified Salaries		2900	329,807.00	329,807.00	95,542.81	318,908.00	10,899.00	3.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,722,804.00	3,722,804.00	1,071,575.06	3,777,533.00	(54,729.00)	-1.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,378,815.00	1,378,815.00	366,680.90	1,398,781.00	(19,966.00)	-1.4%
PERS		3201-3202	667,020.00	667,020.00	184,531.48	643,307.00	23,713.00	3.6%
OASDI/Medicare/Alternative		3301-3302	408,928.00	408,928.00	111,106.74	404,065.00	4,863.00	1.2%
Health and Welfare Benefits		3401-3402	1,632,138.00	1,632,138.00	453,191.84	1,635,698.00	(3,560.00)	-0.2%
Unemployment Insurance		3501-3502	6,503.00	6,503.00	2,325.12	12,006.00	(5,503.00)	-84.6%
Workers' Compensation		3601-3602	507,114.00	507,114.00	126,026.89	457,419.00	49,695.00	9.8%
OPEB, Allocated		3701-3702	252,074.00	252,074.00	84,729.15	242,508.00	9,566.00	3.8%
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	139.91	1,759.00	(1,759.00)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			4,852,592.00	4,852,592.00	1,328,732.03	4,795,543.00	57,049.00	1.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	125,000.00	125,000.00	675.00	125,000.00	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	862,580.00	862,580.00	196,793.83	838,630.00	23,950.00	2.8%
Noncapitalized Equipment		4400	106,827.00	106,827.00	24,551.27	109,792.00	(2,965.00)	-2.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,094,407.00	1,094,407.00	222,020.10	1,073,422.00	20,985.00	1.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	240,816.00	240,816.00	39,759.25	240,816.00	0.00	0.0%
Travel and Conferences		5200	226,605.00	226,605.00	32,777.29	225,890.00	715.00	0.3%
Dues and Memberships		5300	37,155.00	37,155.00	19,244.40	37,305.00	(150.00)	-0.4%
Insurance		5400-5450	244,899.00	244,899.00	244,899.00	244,899.00	0.00	0.0%
Operations and Housekeeping Services		5500	734,279.00	734,279.00	271,828.92	782,349.00	(48,070.00)	-6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	376,634.00	376,634.00	245,908.22	378,656.00	(2,022.00)	-0.5%
Transfers of Direct Costs		5710	(220,057.00)	(220,057.00)	(3,600.56)	(220,057.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,670.00)	(1,670.00)	(175.38)	(1,670.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	979,837.00	979,837.00	538,492.65	1,260,551.00	(280,714.00)	-28.6%
Communications		5900	132,642.00	132,642.00	34,328.64	151,857.00	(19,215.00)	-14.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			2,751,140.00	2,751,140.00	1,423,462.43	3,100,596.00	(349,456.00)	-12.7%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	32,439.55	0.00	0.00	0.0%
Equipment Replacement		6500	359,010.00	359,010.00	324,453.86	29,770.00	329,240.00	91.7%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>359,010.00</b>	<b>359,010.00</b>	<b>356,893.41</b>	<b>29,770.00</b>	<b>329,240.00</b>	<b>91.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	23,791.00	23,791.00	0.00	23,791.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>23,791.00</b>	<b>23,791.00</b>	<b>0.00</b>	<b>23,791.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(176,913.00)	(176,913.00)	0.00	(180,584.00)	3,671.00	-2.1%
Transfers of Indirect Costs - Interfund		7350	(68,855.00)	(68,855.00)	0.00	(68,740.00)	(115.00)	0.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(245,768.00)</b>	<b>(245,768.00)</b>	<b>0.00</b>	<b>(249,324.00)</b>	<b>3,556.00</b>	<b>-1.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>21,219,215.00</b>	<b>21,219,215.00</b>	<b>6,793,256.59</b>	<b>21,351,542.00</b>	<b>(132,327.00)</b>	<b>-0.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	246,952.00	246,952.00	0.00	246,952.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>246,952.00</b>	<b>246,952.00</b>	<b>0.00</b>	<b>246,952.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	295,066.00	295,066.00	0.00	295,066.00	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	131,775.00	131,775.00	0.00	125,469.00	6,306.00	4.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>426,841.00</b>	<b>426,841.00</b>	<b>0.00</b>	<b>420,535.00</b>	<b>6,306.00</b>	<b>1.5%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(4,423,411.00)	(4,423,411.00)	0.00	(4,443,507.00)	(20,096.00)	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(4,423,411.00)</b>	<b>(4,423,411.00)</b>	<b>0.00</b>	<b>(4,443,507.00)</b>	<b>(20,096.00)</b>	<b>0.5%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(4,603,300.00)</b>	<b>(4,603,300.00)</b>	<b>0.00</b>	<b>(4,617,090.00)</b>	<b>(13,790.00)</b>	<b>0.3%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,350,143.00	2,350,143.00	353,042.72	2,433,250.00	83,107.00	3.5%
3) Other State Revenue		8300-8599	2,677,876.00	2,677,876.00	585,356.30	2,454,389.00	(223,487.00)	-8.3%
4) Other Local Revenue		8600-8799	2,927,257.00	2,927,257.00	271,107.43	3,308,356.00	381,099.00	13.0%
<b>5) TOTAL, REVENUES</b>			<b>7,955,276.00</b>	<b>7,955,276.00</b>	<b>1,209,506.45</b>	<b>8,195,995.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,750,535.00	2,750,535.00	750,030.53	2,784,868.00	(34,333.00)	-1.2%
2) Classified Salaries		2000-2999	2,652,662.00	2,652,662.00	663,714.53	2,641,603.00	11,059.00	0.4%
3) Employee Benefits		3000-3999	2,933,001.00	2,933,001.00	500,577.84	2,713,440.00	219,561.00	7.5%
4) Books and Supplies		4000-4999	756,268.00	756,268.00	275,311.64	802,997.00	(46,729.00)	-6.2%
5) Services and Other Operating Expenditures		5000-5999	2,377,503.00	2,377,503.00	185,160.63	2,471,746.00	(94,243.00)	-4.0%
6) Capital Outlay		6000-6999	834,878.00	834,878.00	123,908.38	1,338,397.00	(503,519.00)	-60.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	42,305.00	42,305.00	0.00	37,613.00	4,692.00	11.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	176,913.00	176,913.00	0.00	180,584.00	(3,671.00)	-2.1%
<b>9) TOTAL, EXPENDITURES</b>			<b>12,524,065.00</b>	<b>12,524,065.00</b>	<b>2,498,703.55</b>	<b>12,971,248.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(4,568,789.00)	(4,568,789.00)	(1,289,197.10)	(4,775,253.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,122.00	5,122.00	0.00	5,122.00	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	4,423,411.00	4,423,411.00	0.00	4,443,507.00	20,096.00	0.5%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>4,428,533.00</b>	<b>4,428,533.00</b>	<b>0.00</b>	<b>4,448,629.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(140,256.00)	(140,256.00)	(1,289,197.10)	(326,624.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	627,754.00	627,754.00		2,028,511.00	1,400,757.00	223.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			627,754.00	627,754.00		2,028,511.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			627,754.00	627,754.00		2,028,511.00		
2) Ending Balance, June 30 (E + F1e)			487,498.00	487,498.00		1,701,887.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	487,498.00	487,498.00		1,701,887.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	625,767.00	625,767.00	0.00	625,767.00	0.00	0.0%
Special Education Discretionary Grants		8182	139,900.00	139,900.00	0.00	139,900.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,241,100.00	1,241,100.00	245,971.96	1,227,742.00	(13,358.00)	-1.1%
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	172,682.00	172,682.00	58,707.48	172,642.00	(40.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	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	0.00	0.00	0.00	90,249.00	90,249.00	New
Career and Technical Education	3500-3599	8290	39,003.00	39,003.00	0.00	39,003.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	131,691.00	131,691.00	48,363.28	137,947.00	6,256.00	4.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,350,143.00</b>	<b>2,350,143.00</b>	<b>353,042.72</b>	<b>2,433,250.00</b>	<b>83,107.00</b>	<b>3.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi:		8560	105,858.00	105,858.00	57,886.41	113,367.00	7,509.00	7.1%
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	435,708.00	435,708.00	283,210.20	435,708.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	251,159.00	251,159.00	240,518.33	240,518.00	(10,641.00)	-4.2%
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	47,660.00	47,660.00	3,741.36	48,257.00	597.00	1.3%
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	1,837,491.00	1,837,491.00	0.00	1,616,539.00	(220,952.00)	-12.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,677,876.00</b>	<b>2,677,876.00</b>	<b>585,356.30</b>	<b>2,454,389.00</b>	<b>(223,487.00)</b>	<b>-8.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	263,571.00	263,571.00	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	1,915,368.00	1,915,368.00	1,732.83	1,985,815.00	70,447.00	3.7%
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	60,379.00	60,379.00	31,519.60	87,252.00	26,873.00	44.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	951,510.00	951,510.00	237,855.00	971,718.00	20,208.00	2.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,927,257.00</b>	<b>2,927,257.00</b>	<b>271,107.43</b>	<b>3,308,356.00</b>	<b>381,099.00</b>	<b>13.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,955,276.00</b>	<b>7,955,276.00</b>	<b>1,209,506.45</b>	<b>8,195,995.00</b>	<b>240,719.00</b>	<b>3.0%</b>

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<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,441,442.00	2,441,442.00	642,742.91	2,452,358.00	(10,916.00)	-0.4%
Certificated Pupil Support Salaries		1200	2,000.00	2,000.00	4,721.16	19,311.00	(17,311.00)	-865.6%
Certificated Supervisors' and Administrators' Salaries		1300	69,571.00	69,571.00	23,190.36	69,571.00	0.00	0.0%
Other Certificated Salaries		1900	237,522.00	237,522.00	79,376.10	243,628.00	(6,106.00)	-2.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,750,535.00</b>	<b>2,750,535.00</b>	<b>750,030.53</b>	<b>2,784,868.00</b>	<b>(34,333.00)</b>	<b>-1.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,037,843.00	2,037,843.00	478,275.53	1,997,012.00	40,831.00	2.0%
Classified Support Salaries		2200	323,890.00	323,890.00	98,151.67	324,228.00	(338.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	105,030.00	105,030.00	29,666.17	99,686.00	5,344.00	5.1%
Clerical, Technical and Office Salaries		2400	117,762.00	117,762.00	38,900.78	151,893.00	(34,131.00)	-29.0%
Other Classified Salaries		2900	68,137.00	68,137.00	18,720.38	68,784.00	(647.00)	-0.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,652,662.00</b>	<b>2,652,662.00</b>	<b>663,714.53</b>	<b>2,641,603.00</b>	<b>11,059.00</b>	<b>0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,437,224.00	1,437,224.00	111,380.40	1,209,916.00	227,308.00	15.8%
PERS		3201-3202	471,083.00	471,083.00	123,460.65	485,224.00	(14,141.00)	-3.0%
OASDI/Medicare/Alternative		3301-3302	246,166.00	246,166.00	61,728.43	246,689.00	(523.00)	-0.2%
Health and Welfare Benefits		3401-3402	563,884.00	563,884.00	148,030.03	560,063.00	3,821.00	0.7%
Unemployment Insurance		3501-3502	2,838.00	2,838.00	692.15	2,598.00	240.00	8.5%
Workers' Compensation		3601-3602	206,684.00	206,684.00	52,651.08	203,436.00	3,248.00	1.6%
OPEB, Allocated		3701-3702	5,122.00	5,122.00	2,601.76	5,122.00	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	33.34	392.00	(392.00)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,933,001.00</b>	<b>2,933,001.00</b>	<b>500,577.84</b>	<b>2,713,440.00</b>	<b>219,561.00</b>	<b>7.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	143,000.00	143,000.00	86,498.69	145,000.00	(2,000.00)	-1.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	477,967.00	477,967.00	74,255.58	514,435.00	(36,468.00)	-7.6%
Noncapitalized Equipment		4400	135,301.00	135,301.00	114,557.37	143,562.00	(8,261.00)	-6.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>756,268.00</b>	<b>756,268.00</b>	<b>275,311.64</b>	<b>802,997.00</b>	<b>(46,729.00)</b>	<b>-6.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	849,521.00	849,521.00	3,838.30	725,834.00	123,687.00	14.6%
Travel and Conferences		5200	146,730.00	146,730.00	12,546.94	156,383.00	(9,653.00)	-6.6%
Dues and Memberships		5300	0.00	0.00	420.00	1,820.00	(1,820.00)	New
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	83,092.00	83,092.00	30,649.55	85,408.00	(2,316.00)	-2.8%
Transfers of Direct Costs		5710	220,057.00	220,057.00	3,572.37	220,057.00	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	1,074,261.00	1,074,261.00	133,435.86	1,276,967.00	(202,706.00)	-18.9%
Communications		5900	3,842.00	3,842.00	697.61	5,277.00	(1,435.00)	-37.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,377,503.00</b>	<b>2,377,503.00</b>	<b>185,160.63</b>	<b>2,471,746.00</b>	<b>(94,243.00)</b>	<b>-4.0%</b>

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<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	40,000.00	40,000.00	123,908.38	184,065.00	(144,065.00)	-360.2%
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	794,878.00	794,878.00	0.00	829,879.00	(35,001.00)	-4.4%
Equipment Replacement		6500	0.00	0.00	0.00	324,453.00	(324,453.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>834,878.00</b>	<b>834,878.00</b>	<b>123,908.38</b>	<b>1,338,397.00</b>	<b>(503,519.00)</b>	<b>-60.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	42,305.00	42,305.00	0.00	37,613.00	4,692.00	11.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>42,305.00</b>	<b>42,305.00</b>	<b>0.00</b>	<b>37,613.00</b>	<b>4,692.00</b>	<b>11.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	176,913.00	176,913.00	0.00	180,584.00	(3,671.00)	-2.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>176,913.00</b>	<b>176,913.00</b>	<b>0.00</b>	<b>180,584.00</b>	<b>(3,671.00)</b>	<b>-2.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,524,065.00</b>	<b>12,524,065.00</b>	<b>2,498,703.55</b>	<b>12,971,248.00</b>	<b>(447,183.00)</b>	<b>-3.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	5,122.00	5,122.00	0.00	5,122.00	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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>5,122.00</b>	<b>5,122.00</b>	<b>0.00</b>	<b>5,122.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	4,423,411.00	4,423,411.00	0.00	4,443,507.00	20,096.00	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>4,423,411.00</b>	<b>4,423,411.00</b>	<b>0.00</b>	<b>4,443,507.00</b>	<b>20,096.00</b>	<b>0.5%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>4,428,533.00</b>	<b>4,428,533.00</b>	<b>0.00</b>	<b>4,448,629.00</b>	<b>(20,096.00)</b>	<b>0.5%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	23,018,635.00	23,018,635.00	7,158,787.04	23,073,694.00	55,059.00	0.2%
2) Federal Revenue		8100-8299	2,433,643.00	2,433,643.00	353,042.72	2,793,893.00	360,250.00	14.8%
3) Other State Revenue		8300-8599	3,407,223.00	3,407,223.00	639,605.81	3,242,786.00	(164,437.00)	-4.8%
4) Other Local Revenue		8600-8799	3,540,169.00	3,540,169.00	604,340.98	3,989,338.00	449,169.00	12.7%
<b>5) TOTAL, REVENUES</b>			<b>32,399,670.00</b>	<b>32,399,670.00</b>	<b>8,755,776.55</b>	<b>33,099,711.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,411,774.00	11,411,774.00	3,140,604.09	11,585,079.00	(173,305.00)	-1.5%
2) Classified Salaries		2000-2999	6,375,466.00	6,375,466.00	1,735,289.59	6,419,136.00	(43,670.00)	-0.7%
3) Employee Benefits		3000-3999	7,785,593.00	7,785,593.00	1,829,309.87	7,508,983.00	276,610.00	3.6%
4) Books and Supplies		4000-4999	1,850,675.00	1,850,675.00	497,331.74	1,876,419.00	(25,744.00)	-1.4%
5) Services and Other Operating Expenditures		5000-5999	5,128,643.00	5,128,643.00	1,608,623.06	5,572,342.00	(443,699.00)	-8.7%
6) Capital Outlay		6000-6999	1,193,888.00	1,193,888.00	480,801.79	1,368,167.00	(174,279.00)	-14.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	66,096.00	66,096.00	0.00	61,404.00	4,692.00	7.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(68,855.00)	(68,855.00)	0.00	(68,740.00)	(115.00)	0.2%
<b>9) TOTAL, EXPENDITURES</b>			<b>33,743,280.00</b>	<b>33,743,280.00</b>	<b>9,291,960.14</b>	<b>34,322,790.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(1,343,610.00)	(1,343,610.00)	(536,183.59)	(1,223,079.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	252,074.00	252,074.00	0.00	252,074.00	0.00	0.0%
b) Transfers Out		7600-7629	426,841.00	426,841.00	0.00	420,535.00	6,306.00	1.5%
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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(174,767.00)</b>	<b>(174,767.00)</b>	<b>0.00</b>	<b>(168,461.00)</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,518,377.00)	(1,518,377.00)	(536,183.59)	(1,391,540.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,270,351.00	7,270,351.00		8,233,026.00	962,675.00	13.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,270,351.00	7,270,351.00		8,233,026.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,270,351.00	7,270,351.00		8,233,026.00		
2) Ending Balance, June 30 (E + F1e)			5,751,974.00	5,751,974.00		6,841,486.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	11,900.00	11,900.00		11,900.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		311,350.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			487,498.00	487,498.00		1,701,887.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			1,751,557.00	1,751,557.00		1,386,835.00		
Deferred Maintenance	0000	9780	104,289.00					
Technology Infrastructure	0000	9780	79,838.00					
Medi-Cal Administrative Activities	0000	9780	60,171.00					
Redevelopment Agency Funds	0000	9780	1,159,838.00					
Student Sports	0000	9780	40,305.00					
Student Programs	0000	9780	21,497.00					
Deferred Maintenance	0000	9780		104,289.00				
Technology Infrastructure	0000	9780		79,838.00				
Medi-Cal Administrative Activities	0000	9780		60,172.00				
Redevelopment Agency Funds	0000	9780		1,159,837.00				
Student Sports	0000	9780		40,305.00				
Student Programs	0000	9780		21,497.00				
Deferred Maintenance	0000	9780				104,289.00		
Forest Reserve- Equipment Replacem	0000	9780				498,413.00		
Technology Infrastructure	0000	9780				75,572.00		
Medi-Cal Administrative Activities	0000	9780				251,428.00		
Medi-Cal Backcasting set-aside	0000	9780				70,000.00		
Medi-Cal Administrative Activities-GRE	0000	9780				4,581.00		
Student Sports- fundraising	0000	9780				39,094.00		
Student Programs- fundraising	0000	9780				22,331.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,501,019.00	3,501,019.00		3,429,514.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	11,305,992.00	11,305,992.00	6,636,776.00	11,330,293.00	24,301.00	0.2%
Education Protection Account State Aid - Current Year		8012	2,357,171.00	2,357,171.00	149,194.00	830,818.00	(1,526,353.00)	-64.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	158,445.00	158,445.00	0.00	161,614.00	3,169.00	2.0%
Timber Yield Tax		8022	44,683.00	44,683.00	0.00	63,196.00	18,513.00	41.4%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	10,531,816.00	10,531,816.00	151,274.44	10,613,656.00	81,840.00	0.8%
Unsecured Roll Taxes		8042	460,401.00	460,401.00	468,757.25	472,471.00	12,070.00	2.6%
Prior Years' Taxes		8043	4,206.00	4,206.00	5,248.03	21,602.00	17,396.00	413.6%
Supplemental Taxes		8044	67,830.00	67,830.00	32,343.09	129,468.00	61,638.00	90.9%
Education Revenue Augmentation Fund (ERAF)		8045	(360,368.00)	(360,368.00)	135,027.93	(624,085.00)	(263,717.00)	73.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	173,442.00	173,442.00	0.00	1,784,934.00	1,611,492.00	929.1%
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%
<b>Subtotal, LCFF Sources</b>			<b>24,743,618.00</b>	<b>24,743,618.00</b>	<b>7,578,620.74</b>	<b>24,783,967.00</b>	<b>40,349.00</b>	<b>0.2%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,724,983.00)	(1,724,983.00)	(419,833.70)	(1,710,273.00)	14,710.00	-0.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>23,018,635.00</b>	<b>23,018,635.00</b>	<b>7,158,787.04</b>	<b>23,073,694.00</b>	<b>55,059.00</b>	<b>0.2%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	625,767.00	625,767.00	0.00	625,767.00	0.00	0.0%
Special Education Discretionary Grants		8182	139,900.00	139,900.00	0.00	139,900.00	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	83,500.00	83,500.00	0.00	117,540.00	34,040.00	40.8%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,241,100.00	1,241,100.00	245,971.96	1,227,742.00	(13,358.00)	-1.1%
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	172,682.00	172,682.00	58,707.48	172,642.00	(40.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	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	0.00	0.00	0.00	90,249.00	90,249.00	New
Career and Technical Education	3500-3599	8290	39,003.00	39,003.00	0.00	39,003.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	131,691.00	131,691.00	48,363.28	381,050.00	249,359.00	189.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,433,643.00</b>	<b>2,433,643.00</b>	<b>353,042.72</b>	<b>2,793,893.00</b>	<b>360,250.00</b>	<b>14.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	404,006.00	404,006.00	0.00	461,908.00	57,902.00	14.3%
Lottery - Unrestricted and Instructional Materi		8560	427,699.00	427,699.00	111,730.92	436,356.00	8,657.00	2.0%
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	435,708.00	435,708.00	283,210.20	435,708.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	251,159.00	251,159.00	240,518.33	240,518.00	(10,641.00)	-4.2%
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	47,660.00	47,660.00	3,741.36	48,257.00	597.00	1.3%
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	1,840,991.00	1,840,991.00	405.00	1,620,039.00	(220,952.00)	-12.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,407,223.00</b>	<b>3,407,223.00</b>	<b>639,605.81</b>	<b>3,242,786.00</b>	<b>(164,437.00)</b>	<b>-4.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	263,571.00	263,571.00	0.00	263,571.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	17,850.00	17,850.00	10,821.25	17,850.00	0.00	0.0%
Leases and Rentals		8650	89,658.00	89,658.00	10,146.00	90,958.00	1,300.00	1.4%
Interest		8660	50,000.00	50,000.00	30,802.26	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,006,076.00	2,006,076.00	3,792.83	2,093,410.00	87,334.00	4.4%
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	161,504.00	161,504.00	310,923.64	501,831.00	340,327.00	210.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	951,510.00	951,510.00	237,855.00	971,718.00	20,208.00	2.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,540,169.00</b>	<b>3,540,169.00</b>	<b>604,340.98</b>	<b>3,989,338.00</b>	<b>449,169.00</b>	<b>12.7%</b>
<b>TOTAL, REVENUES</b>			<b>32,399,670.00</b>	<b>32,399,670.00</b>	<b>8,755,776.55</b>	<b>33,099,711.00</b>	<b>700,041.00</b>	<b>2.2%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	9,273,561.00	9,273,561.00	2,476,766.26	9,445,538.00	(171,977.00)	-1.9%
Certificated Pupil Support Salaries		1200	780,297.00	780,297.00	206,691.91	761,924.00	18,373.00	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,107,977.00	1,107,977.00	373,515.76	1,121,227.00	(13,250.00)	-1.2%
Other Certificated Salaries		1900	249,939.00	249,939.00	83,630.16	256,390.00	(6,451.00)	-2.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>11,411,774.00</b>	<b>11,411,774.00</b>	<b>3,140,604.09</b>	<b>11,585,079.00</b>	<b>(173,305.00)</b>	<b>-1.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,627,923.00	2,627,923.00	626,023.46	2,657,929.00	(30,006.00)	-1.1%
Classified Support Salaries		2200	1,529,060.00	1,529,060.00	441,513.23	1,524,169.00	4,891.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	666,068.00	666,068.00	197,898.70	626,233.00	39,835.00	6.0%
Clerical, Technical and Office Salaries		2400	1,154,471.00	1,154,471.00	355,591.01	1,223,113.00	(68,642.00)	-5.9%
Other Classified Salaries		2900	397,944.00	397,944.00	114,263.19	387,692.00	10,252.00	2.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,375,466.00</b>	<b>6,375,466.00</b>	<b>1,735,289.59</b>	<b>6,419,136.00</b>	<b>(43,670.00)</b>	<b>-0.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,816,039.00	2,816,039.00	478,061.30	2,608,697.00	207,342.00	7.4%
PERS		3201-3202	1,138,103.00	1,138,103.00	307,992.13	1,128,531.00	9,572.00	0.8%
OASDI/Medicare/Alternative		3301-3302	655,094.00	655,094.00	172,835.17	650,754.00	4,340.00	0.7%
Health and Welfare Benefits		3401-3402	2,196,022.00	2,196,022.00	601,221.87	2,195,761.00	261.00	0.0%
Unemployment Insurance		3501-3502	9,341.00	9,341.00	3,017.27	14,604.00	(5,263.00)	-56.3%
Workers' Compensation		3601-3602	713,798.00	713,798.00	178,677.97	660,855.00	52,943.00	7.4%
OPEB, Allocated		3701-3702	257,196.00	257,196.00	87,330.91	247,630.00	9,566.00	3.7%
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	173.25	2,151.00	(2,151.00)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,785,593.00</b>	<b>7,785,593.00</b>	<b>1,829,309.87</b>	<b>7,508,983.00</b>	<b>276,610.00</b>	<b>3.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	268,000.00	268,000.00	87,173.69	270,000.00	(2,000.00)	-0.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,340,547.00	1,340,547.00	271,049.41	1,353,065.00	(12,518.00)	-0.9%
Noncapitalized Equipment		4400	242,128.00	242,128.00	139,108.64	253,354.00	(11,226.00)	-4.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,850,675.00</b>	<b>1,850,675.00</b>	<b>497,331.74</b>	<b>1,876,419.00</b>	<b>(25,744.00)</b>	<b>-1.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,090,337.00	1,090,337.00	43,597.55	966,650.00	123,687.00	11.3%
Travel and Conferences		5200	373,335.00	373,335.00	45,324.23	382,273.00	(8,938.00)	-2.4%
Dues and Memberships		5300	37,155.00	37,155.00	19,664.40	39,125.00	(1,970.00)	-5.3%
Insurance		5400-5450	244,899.00	244,899.00	244,899.00	244,899.00	0.00	0.0%
Operations and Housekeeping Services		5500	734,279.00	734,279.00	271,828.92	782,349.00	(48,070.00)	-6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	459,726.00	459,726.00	276,557.77	464,064.00	(4,338.00)	-0.9%
Transfers of Direct Costs		5710	0.00	0.00	(28.19)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,670.00)	(1,670.00)	(175.38)	(1,670.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,054,098.00	2,054,098.00	671,928.51	2,537,518.00	(483,420.00)	-23.5%
Communications		5900	136,484.00	136,484.00	35,026.25	157,134.00	(20,650.00)	-15.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,128,643.00</b>	<b>5,128,643.00</b>	<b>1,608,623.06</b>	<b>5,572,342.00</b>	<b>(443,699.00)</b>	<b>-8.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	40,000.00	40,000.00	123,908.38	184,065.00	(144,065.00)	-360.2%
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	794,878.00	794,878.00	32,439.55	829,879.00	(35,001.00)	-4.4%
Equipment Replacement		6500	359,010.00	359,010.00	324,453.86	354,223.00	4,787.00	1.3%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,193,888.00</b>	<b>1,193,888.00</b>	<b>480,801.79</b>	<b>1,368,167.00</b>	<b>(174,279.00)</b>	<b>-14.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	42,305.00	42,305.00	0.00	37,613.00	4,692.00	11.1%
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	23,791.00	23,791.00	0.00	23,791.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>66,096.00</b>	<b>66,096.00</b>	<b>0.00</b>	<b>61,404.00</b>	<b>4,692.00</b>	<b>7.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(68,855.00)	(68,855.00)	0.00	(68,740.00)	(115.00)	0.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(68,855.00)</b>	<b>(68,855.00)</b>	<b>0.00</b>	<b>(68,740.00)</b>	<b>(115.00)</b>	<b>0.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>33,743,280.00</b>	<b>33,743,280.00</b>	<b>9,291,960.14</b>	<b>34,322,790.00</b>	<b>(579,510.00)</b>	<b>-1.7%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	252,074.00	252,074.00	0.00	252,074.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>252,074.00</b>	<b>252,074.00</b>	<b>0.00</b>	<b>252,074.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	295,066.00	295,066.00	0.00	295,066.00	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	131,775.00	131,775.00	0.00	125,469.00	6,306.00	4.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>426,841.00</b>	<b>426,841.00</b>	<b>0.00</b>	<b>420,535.00</b>	<b>6,306.00</b>	<b>1.5%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(174,767.00)</b>	<b>(174,767.00)</b>	<b>0.00</b>	<b>(168,461.00)</b>	<b>(6,306.00)</b>	<b>-3.6%</b>



<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
5640	Medi-Cal Billing Option	311,576.00
6300	Lottery: Instructional Materials	242,900.00
9010	Other Restricted Local	1,147,411.00
Total, Restricted Balance		<u>1,701,887.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,001,500.00	1,001,500.00	69,283.62	1,015,000.00	13,500.00	1.3%
3) Other State Revenue		8300-8599	70,000.00	70,000.00	5,130.52	75,000.00	5,000.00	7.1%
4) Other Local Revenue		8600-8799	191,253.00	191,253.00	9,369.79	158,028.00	(33,225.00)	-17.4%
5) TOTAL REVENUES			1,262,753.00	1,262,753.00	83,783.93	1,248,028.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	456,814.00	456,814.00	122,736.21	457,078.00	(264.00)	-0.1%
3) Employee Benefits		3000-3999	170,009.00	170,009.00	47,986.54	172,764.00	(2,755.00)	-1.6%
4) Books and Supplies		4000-4999	651,475.00	651,475.00	159,712.71	646,675.00	4,800.00	0.7%
5) Services and Other Operating Expenditures		5000-5999	33,360.00	33,360.00	20,823.64	32,830.00	530.00	1.6%
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	68,855.00	68,855.00	0.00	68,740.00	115.00	0.2%
9) TOTAL EXPENDITURES			1,380,513.00	1,380,513.00	351,259.10	1,378,087.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(117,760.00)	(117,760.00)	(267,475.17)	(130,059.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	131,775.00	131,775.00	0.00	125,469.00	(6,306.00)	-4.8%
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			131,775.00	131,775.00	0.00	125,469.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,015.00	14,015.00	(267,475.17)	(4,590.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	53,137.00	53,137.00		86,766.00	33,629.00	63.3%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,137.00	53,137.00		86,766.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,137.00	53,137.00		86,766.00		
2) Ending Balance, June 30 (E + F1e)			67,152.00	67,152.00		82,176.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	30,000.00	30,000.00		42,176.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted			36,129.00	36,129.00		40,000.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	1,023.00	1,023.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	926,500.00	926,500.00	69,283.62	935,000.00	8,500.00	0.9%
Donated Food Commodities		8221	75,000.00	75,000.00	0.00	80,000.00	5,000.00	6.7%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,001,500.00</b>	<b>1,001,500.00</b>	<b>69,283.62</b>	<b>1,015,000.00</b>	<b>13,500.00</b>	<b>1.3%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	70,000.00	70,000.00	5,130.52	75,000.00	5,000.00	7.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>70,000.00</b>	<b>70,000.00</b>	<b>5,130.52</b>	<b>75,000.00</b>	<b>5,000.00</b>	<b>7.1%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	155,853.00	155,853.00	9,126.72	125,728.00	(30,125.00)	-19.3%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(81.84)	(1,500.00)	(1,500.00)	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
Interagency Services		8677	33,000.00	33,000.00	187.23	33,000.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	2,400.00	2,400.00	137.68	800.00	(1,600.00)	-66.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>191,253.00</b>	<b>191,253.00</b>	<b>9,369.79</b>	<b>158,028.00</b>	<b>(33,225.00)</b>	<b>-17.4%</b>
<b>TOTAL REVENUES</b>			<b>1,262,753.00</b>	<b>1,262,753.00</b>	<b>83,783.93</b>	<b>1,246,028.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated 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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	363,023.00	363,023.00	93,626.48	360,449.00	2,574.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	52,521.00	52,521.00	17,507.12	52,521.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	32,082.00	32,082.00	9,083.99	34,873.00	(2,791.00)	-8.7%
Other Classified Salaries		2900	9,188.00	9,188.00	2,518.62	9,235.00	(47.00)	-0.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>456,814.00</b>	<b>456,814.00</b>	<b>122,736.21</b>	<b>457,078.00</b>	<b>(264.00)</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	65,118.00	65,118.00	18,342.72	65,784.00	(666.00)	-1.0%
OASD/Medicare/Alternative		3301-3302	32,088.00	32,088.00	6,544.87	31,594.00	494.00	1.5%
Health and Welfare Benefits		3401-3402	55,935.00	55,935.00	16,569.12	58,406.00	(2,471.00)	-4.4%
Unemployment Insurance		3501-3502	240.00	240.00	59.14	209.00	31.00	12.9%
Workers' Compensation		3601-3602	16,628.00	16,628.00	4,467.54	16,733.00	(105.00)	-0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	3.15	38.00	(38.00)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>170,009.00</b>	<b>170,009.00</b>	<b>47,986.54</b>	<b>172,764.00</b>	<b>(2,755.00)</b>	<b>-1.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	43,975.00	43,975.00	15,945.64	44,175.00	(200.00)	-0.5%
Noncapitalized Equipment		4400	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Food		4700	605,000.00	605,000.00	143,767.07	600,000.00	5,000.00	0.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>651,475.00</b>	<b>651,475.00</b>	<b>159,712.71</b>	<b>646,675.00</b>	<b>4,800.00</b>	<b>0.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	903.00	903.00	69.16	903.00	0.00	0.0%
Dues and Memberships		5300	477.00	477.00	0.00	667.00	(190.00)	-39.8%
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	12,530.00	12,530.00	13,413.54	15,130.00	(2,600.00)	-20.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,670.00	1,670.00	203.57	1,670.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,780.00	17,780.00	7,137.37	14,460.00	3,320.00	18.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>33,360.00</b>	<b>33,360.00</b>	<b>20,823.64</b>	<b>32,830.00</b>	<b>530.00</b>	<b>1.6%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	68,855.00	68,855.00	0.00	68,740.00	115.00	0.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>68,855.00</b>	<b>68,855.00</b>	<b>0.00</b>	<b>68,740.00</b>	<b>115.00</b>	<b>0.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,380,513.00</b>	<b>1,380,513.00</b>	<b>351,259.10</b>	<b>1,378,087.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	131,775.00	131,775.00	0.00	125,469.00	(6,306.00)	-4.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>131,775.00</b>	<b>131,775.00</b>	<b>0.00</b>	<b>125,469.00</b>	<b>(6,306.00)</b>	<b>-4.8%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>131,775.00</b>	<b>131,775.00</b>	<b>0.00</b>	<b>125,469.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	40,000.00
Total, Restricted Balance		<u>40,000.00</u>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,103.00	1,103.00	1,404.99	1,500.00	397.00	36.0%
<b>5) TOTAL REVENUES</b>			<b>1,103.00</b>	<b>1,103.00</b>	<b>1,404.99</b>	<b>1,500.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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%
<b>9) TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>1,103.00</b>	<b>1,103.00</b>	<b>1,404.99</b>	<b>1,500.00</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	295,066.00	295,066.00	0.00	295,066.00	0.00	0.0%
b) Transfers Out		7600-7629	252,074.00	252,074.00	0.00	252,074.00	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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>42,992.00</b>	<b>42,992.00</b>	<b>0.00</b>	<b>42,992.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			44,095.00	44,095.00	1,404.99	44,492.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	339,222.00	339,222.00		338,030.00	(1,192.00)	-0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,222.00	339,222.00		338,030.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,222.00	339,222.00		338,030.00		
2) Ending Balance, June 30 (E + F1e)			383,317.00	383,317.00		382,522.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	383,317.00	383,317.00		382,522.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	1,103.00	1,103.00	1,404.99	1,500.00	397.00	36.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,103.00</b>	<b>1,103.00</b>	<b>1,404.99</b>	<b>1,500.00</b>	<b>397.00</b>	<b>36.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,103.00</b>	<b>1,103.00</b>	<b>1,404.99</b>	<b>1,500.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	295,066.00	295,066.00	0.00	295,066.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>295,066.00</b>	<b>295,066.00</b>	<b>0.00</b>	<b>295,066.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	252,074.00	252,074.00	0.00	252,074.00	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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>252,074.00</b>	<b>252,074.00</b>	<b>0.00</b>	<b>252,074.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>42,992.00</b>	<b>42,992.00</b>	<b>0.00</b>	<b>42,992.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	5,641.33	8,000.00	0.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	5,641.33	8,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	651,271.00	651,271.00	564,288.81	995,135.00	(343,864.00)	-52.8%
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			651,271.00	651,271.00	564,288.81	995,135.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(643,271.00)	(643,271.00)	(556,647.48)	(987,135.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(643,271.00)	(643,271.00)	(558,647.48)	(987,135.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,706,001.00	1,706,001.00		1,709,168.00	3,167.00	0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,706,001.00	1,706,001.00		1,709,168.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,706,001.00	1,706,001.00		1,709,168.00		
2) Ending Balance, June 30 (E + F1e)			1,062,730.00	1,062,730.00		722,033.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,062,730.00	1,062,730.00		722,033.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	5,641.33	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,000.00</b>	<b>8,000.00</b>	<b>5,641.33</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>8,000.00</b>	<b>8,000.00</b>	<b>5,641.33</b>	<b>8,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	340,677.00	(340,677.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	651,271.00	651,271.00	564,288.81	654,458.00	(3,187.00)	-0.5%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>651,271.00</b>	<b>651,271.00</b>	<b>564,288.81</b>	<b>995,135.00</b>	<b>(343,864.00)</b>	<b>-52.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>651,271.00</b>	<b>651,271.00</b>	<b>564,288.81</b>	<b>995,135.00</b>		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	226,000.00	226,000.00	110,340.49	224,000.00	(2,000.00)	-0.9%
5) TOTAL REVENUES			226,000.00	226,000.00	110,340.49	224,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	49,189.00	49,189.00	17,195.00	49,189.00	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			49,189.00	49,189.00	17,195.00	49,189.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			176,811.00	176,811.00	93,145.49	174,811.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	3,525.00	3,525.00	1,900.00	3,525.00	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			(3,525.00)	(3,525.00)	(1,900.00)	(3,525.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			173,286.00	173,286.00	91,245.49	171,286.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	352,604.00	352,604.00		556,189.00	203,585.00	57.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			352,604.00	352,604.00		556,189.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			352,604.00	352,604.00		556,189.00		
2) Ending Balance, June 30 (E + F1e)			525,890.00	525,890.00		727,475.00		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	525,890.00	525,890.00		727,475.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	2,426.36	4,000.00	(2,000.00)	-33.3%
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	220,000.00	220,000.00	107,914.13	220,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>226,000.00</b>	<b>226,000.00</b>	<b>110,340.49</b>	<b>224,000.00</b>	<b>(2,000.00)</b>	<b>-0.9%</b>
<b>TOTAL, REVENUES</b>			<b>226,000.00</b>	<b>226,000.00</b>	<b>110,340.49</b>	<b>224,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,189.00	49,189.00	17,195.00	49,189.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			49,189.00	49,189.00	17,195.00	49,189.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			49,189.00	49,189.00	17,195.00	49,189.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	3,525.00	3,525.00	1,900.00	3,525.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			3,525.00	3,525.00	1,900.00	3,525.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(3,525.00)	(3,525.00)	(1,900.00)	(3,525.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24.00	24.00	9.27	24.00	0.00	0.0%
5) TOTAL, REVENUES			24.00	24.00	9.27	24.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			24.00	24.00	9.27	24.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			24.00	24.00	9.27	24.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	2,237.00	2,237.00		2,229.00	(8.00)	-0.4%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,237.00	2,237.00		2,229.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,237.00	2,237.00		2,229.00		
2) Ending Balance, June 30 (E + F1e)			2,261.00	2,261.00		2,253.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	2,261.00	2,261.00		2,253.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	24.00	24.00	9.27	24.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>24.00</b>	<b>24.00</b>	<b>9.27</b>	<b>24.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>24.00</b>	<b>24.00</b>	<b>9.27</b>	<b>24.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	32,704.00	32,704.00	0.00	32,704.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,034,839.00	2,034,839.00	139,056.36	2,169,008.00	134,169.00	6.6%
5) TOTAL, REVENUES			2,067,543.00	2,067,543.00	139,056.36	2,201,712.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,074,624.00	2,074,624.00	1,834,784.38	2,223,000.00	(148,376.00)	-7.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,074,624.00	2,074,624.00	1,834,784.38	2,223,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,081.00)	(7,081.00)	(1,695,728.02)	(21,288.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2018-19 First Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,081.00)	(7,081.00)	(1,695,728.02)	(21,288.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,278,506.00	2,278,506.00		2,476,670.00	198,164.00	8.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,278,506.00	2,278,506.00		2,476,670.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,278,506.00	2,278,506.00		2,476,670.00		
2) Ending Balance, June 30 (E + F1e)			2,271,425.00	2,271,425.00		2,455,382.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,271,425.00	2,271,425.00		2,455,382.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2018-19 First Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	32,300.00	32,300.00	0.00	32,300.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	404.00	404.00	0.00	404.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			32,704.00	32,704.00	0.00	32,704.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	1,864,131.00	1,864,131.00	33,626.15	2,000,000.00	135,869.00	7.3%
Unsecured Roll		8612	130,000.00	130,000.00	91,036.49	124,000.00	(6,000.00)	-4.6%
Prior Years' Taxes		8613	1,000.00	1,000.00	507.48	1,000.00	0.00	0.0%
Supplemental Taxes		8614	29,700.00	29,700.00	8,596.26	34,000.00	4,300.00	14.5%
Penalties and Interest from Delinquent Non-LCOFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,008.00	10,008.00	5,289.98	10,008.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,034,839.00	2,034,839.00	139,056.36	2,169,008.00	134,169.00	6.6%
<b>TOTAL, REVENUES</b>			2,067,543.00	2,067,543.00	139,056.36	2,201,712.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	1,286,834.00	1,286,834.00	1,335,500.35	1,335,500.00	(48,666.00)	-3.8%
Bond Interest and Other Service Charges		7434	787,790.00	787,790.00	499,284.03	887,500.00	(99,710.00)	-12.7%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			2,074,624.00	2,074,624.00	1,834,784.38	2,223,000.00	(148,376.00)	-7.2%
<b>TOTAL, EXPENDITURES</b>			2,074,624.00	2,074,624.00	1,834,784.38	2,223,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,513.00	18,513.00	9,279.72	20,328.00	1,815.00	9.8%
5) TOTAL REVENUES			18,513.00	18,513.00	9,279.72	20,328.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	26,109.00	26,109.00	14,545.00	28,758.00	(2,649.00)	-10.1%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			31,109.00	31,109.00	14,545.00	33,758.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,596.00)	(12,596.00)	(5,265.28)	(13,430.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(12,596.00)	(12,596.00)	(5,265.28)	(13,430.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	286,912.00	286,912.00		297,572.00	10,660.00	3.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			286,912.00	286,912.00		297,572.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			286,912.00	286,912.00		297,572.00		
2) Ending Net Position, June 30 (E + F1e)			274,316.00	274,316.00		284,142.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	274,316.00	274,316.00		284,142.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,963.00	1,963.00	1,229.72	3,228.00	1,265.00	64.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	16,550.00	16,550.00	8,050.00	17,100.00	550.00	3.3%
<b>TOTAL, OTHER LOCAL REVENUE</b>			18,513.00	18,513.00	9,279.72	20,328.00	1,815.00	9.8%
<b>TOTAL, REVENUES</b>			18,513.00	18,513.00	9,279.72	20,328.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,109.00	26,109.00	14,545.00	28,758.00	(2,649.00)	-10.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			26,109.00	26,109.00	14,545.00	28,758.00	(2,649.00)	-10.1%

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)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			31,109.00	31,109.00	14,545.00	33,758.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,141.10	2,141.10	2,128.12	2,146.74	5.64	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,141.10	2,141.10	2,128.12	2,146.74	5.64	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	10.51	10.51	10.51	10.51	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	10.51	10.51	10.51	10.51	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,151.61	2,151.61	2,138.63	2,157.25	5.64	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		6,793,510.29	7,632,548.69	7,001,525.68	7,117,019.00	7,032,907.90	5,077,727.98	9,296,971.77	9,494,923.23
<b>B. RECEIPTS</b>									
LCOFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	1,659,194.00	1,659,194.00	1,808,388.00	1,659,194.00		149,194.00	663,677.00	752,168.00
8020-8079	Property Taxes	298,116.48		467,171.49	27,362.77		6,311,428.00	1,388,514.00	12,623.00
8080-8099	Miscellaneous Funds		(91,297.50)	(197,121.72)	(131,414.48)	(131,414.48)	(131,414.48)	(131,414.00)	(171,160.00)
8100-8299	Federal Revenue	338.19	372.53	319,324.52	33,007.48	325,207.48	3,422.07	614,656.46	12,000.00
8300-8599	Other State Revenue			244,259.69	395,346.12	55,528.80	170,361.00	306,650.00	136,289.00
8600-8799	Other Local Revenue	9,024.68	102,643.30	111,512.19	381,160.81	126,004.05	6,875.69	566,427.00	212,410.00
8910-8929	Interfund Transfers In								
8930-8979	All Other Financing Sources								
<b>TOTAL RECEIPTS</b>		1,966,673.35	1,670,912.33	2,753,534.17	2,364,656.70	375,325.85	6,509,866.28	3,408,510.46	954,330.00
<b>C. DISBURSEMENTS</b>									
1000-1999	Certificated Salaries	113,071.34	978,919.74	1,003,891.38	1,044,721.63	1,038,851.34	1,026,614.00	1,038,851.00	1,040,650.00
2000-2999	Classified Salaries	188,235.07	487,389.29	514,086.57	545,578.66	548,763.39	573,792.00	575,000.00	580,000.00
3000-3999	Employee Benefits	173,042.24	552,393.44	631,685.54	572,188.65	621,205.94	628,968.00	635,000.00	789,874.80
4000-4999	Books and Supplies	12,407.25	111,341.08	165,308.41	208,275.02	99,257.67	70,000.00	180,000.00	150,000.00
5000-5999	Services	452,725.06	448,491.01	229,390.63	478,016.36	233,890.27	400,000.00	385,208.00	385,208.00
6000-6599	Capital Outlay	724.36	219,000.80	170,133.68	91,942.95	1,811.46	0.00	400,000.00	0.00
7000-7499	Other Outgo								(7,336.00)
7600-7629	Interfund Transfers Out								
7630-7699	All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>		940,205.32	2,796,535.34	2,614,496.21	2,940,723.27	2,543,770.07	2,669,374.00	3,214,059.00	2,938,396.80
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
9111-9199	Cash Not in Treasury	25,723.00							
9200-9299	Accounts Receivable	(3,117,031.03)	50,814.59	473,658.85	894,538.98	213,677.17	408,575.00	3,500.00	
9310	Due From Other Funds								
9320	Stores								
9330	Prepaid Expenditures			24,660.00					
9340	Other Current Assets	289,147.81							
9490	Deferred Outflows of Resources								
<b>SUBTOTAL</b>		339,962.40	815,190.41	498,518.85	894,538.98	213,677.17	408,575.00	3,500.00	0.00
<b>Liabilities and Deferred Inflows</b>									
9500-9599	Accounts Payable	527,392.03	320,590.41	(433.68)	402,583.51	412.87	(176.51)	0.00	
9610	Due To Other Funds								
9640	Current Loans								
9650	Unearned Revenues			522,497.17					
9690	Deferred Inflows of Resources								
<b>SUBTOTAL</b>		527,392.03	320,590.41	522,063.49	402,583.51	412.87	(176.51)	0.00	0.00
<b>Nonoperating</b>									
9910	Suspense Clearing								
<b>TOTAL BALANCE SHEET ITEMS</b>		(187,429.63)	494,600.00	(23,544.64)	491,955.47	213,264.30	408,751.51	3,500.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		839,038.40	(631,023.01)	115,493.32	(84,111.10)	(1,955,179.92)	4,219,243.79	197,951.46	(1,984,066.80)
<b>F. ENDING CASH (A + E)</b>		7,632,548.69	7,001,525.68	7,117,019.00	7,032,907.90	5,077,727.98	9,296,971.77	9,494,923.23	7,510,856.43
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									



Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>	7,510,856.43	6,834,744.04	9,228,900.04	7,819,911.24				
<b>B. RECEIPTS</b>								
LFFF/Revenue Limit Sources								
Principal Apportionment	901,362.00	752,168.00	752,168.00	901,362.00	503,042.00		12,161,111.00	12,161,111.00
Property Taxes	11,609.00	4,022,263.00	36,246.00	47,522.26			12,622,856.00	12,622,856.00
Miscellaneous Funds	(240,985.00)	(121,953.00)	(121,953.00)	(121,953.00)	(118,192.34)		(1,710,273.00)	(1,710,273.00)
Federal Revenue	474,962.00	27,939.00	27,939.00	954,724.27			2,793,893.00	2,793,893.00
Other State Revenue	34,072.00	272,578.00	442,939.00	1,184,762.39			3,242,786.00	3,242,786.00
Other Local Revenue	460,222.00	247,812.00	460,222.00	652,512.00	652,512.28		3,989,338.00	3,989,338.00
Interfund Transfers In				252,074.00			252,074.00	252,074.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	1,641,242.00	5,200,807.00	1,597,561.00	3,871,003.92	1,037,361.94	0.00	33,351,785.00	33,351,785.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1,040,650.00	1,038,851.00	1,116,615.00	1,103,392.57			11,585,079.00	11,585,079.00
Classified Salaries	580,000.00	580,000.00	580,000.00	666,291.02			6,419,136.00	6,419,136.00
Employee Benefits	789,874.80	635,000.00	789,874.80	789,874.79			7,508,983.00	7,508,983.00
Books and Supplies	219,829.59	220,000.00	120,000.00	120,000.00	200,000.00		1,876,419.00	1,876,419.00
Services	300,000.00	300,000.00	400,000.00	400,000.00	1,159,422.67		5,572,342.00	5,572,342.00
Capital Outlay	0.00	12,000.00		48,553.75	425,000.00		1,368,167.00	1,368,167.00
Other Outgo							(7,336.00)	(7,336.00)
Interfund Transfers Out					420,535.00		420,535.00	420,535.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	2,930,354.39	2,785,851.00	3,006,489.80	3,128,112.13	2,204,957.67	0.00	34,743,325.00	34,743,325.00
<b>D. BALANCE SHEET ITEMS</b>								
<b>Assets and Deferred Outflows</b>								
Cash Not In Treasury							0.00	0.00
Accounts Receivable	430,000.00			(3,018,035.02)	(271,919.98)		0.00	0.00
Due From Other Funds							0.00	0.00
Stores							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets		(23,300.00)	(1,560.00)	(289,147.81)			0.00	0.00
Deferred Outflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	430,000.00	(23,300.00)	(1,560.00)	(3,307,182.83)	(271,919.98)	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>								
Accounts Payable	(183,000.00)	(2,500.00)	(1,500.00)	(1,063,368.63)			0.00	0.00
Due To Other Funds							0.00	0.00
Current Loans							0.00	0.00
Unearned Revenues							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
<b>SUBTOTAL</b>	(183,000.00)	(2,500.00)	(1,500.00)	(1,585,865.80)	0.00	0.00	0.00	0.00
<b>Nonoperating</b>								
Suspense Clearing							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>	613,000.00	(20,800.00)	(60.00)	(1,721,317.03)	(271,919.98)	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(676,112.39)	2,394,156.00	(1,408,988.80)	(978,425.24)	(1,439,515.71)	0.00	(1,391,540.00)	(1,391,540.00)
<b>F. ENDING CASH (A + E)</b>	6,834,744.04	9,228,900.04	7,819,911.24	6,841,486.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							5,401,970.29	

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2018 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

       POSITIVE CERTIFICATION

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

  X   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: Jennifer Kiff Telephone: 530.245.7915  
Title: Director of Business Services E-mail: jkiff@gwusd.org

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	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 budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	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 budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	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 budget adoption 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 budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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 budget adoption 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 budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first 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 budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	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	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

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	34,743,325.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,428,784.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	75,918.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,368,167.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	23,791.00
5. Interfund Transfers Out	All	9300	7600-7629	420,535.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,704,440.00
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)				4,592,851.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		130,059.00
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)				27,851,749.00

<b>Section II - Expenditures Per ADA</b>		<b>2018-19 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		2,138.63
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,023.17
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	26,627,938.76	12,385.15
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)	26,627,938.76	12,385.15
B. Required effort (Line A.2 times 90%)	23,965,144.88	11,146.64
C. Current year expenditures (Line I.E and Line II.B)	27,851,749.00	13,023.17
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.

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

**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) 1,336,663.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**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) 23,928,905.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.59%

**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)	1,311,548.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	363,492.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	58,075.00
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)	181,876.07
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)	1,167.75
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)	1,916,158.82
9. Carry-Forward Adjustment (Part IV, Line F)	(448,879.57)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,467,279.25

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	20,173,034.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,177,242.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,615,149.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	502,704.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	75,918.00
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)	411,806.00
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)	8,382.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,071,720.93
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)	28,222.25
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)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,309,347.00
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)	31,373,525.18

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

(Line A8 divided by Line B18) 6.11%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2020-21 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18) 4.68%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	1,916,158.82
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	169,942.44
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.08%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.08%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.11%) times Part III, Line B18); zero if positive	(448,879.57)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(448,879.57)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.68%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-224,439.79) is applied to the current year calculation and the remainder (\$-224,439.78) is deferred to one or more future years:	5.39%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-149,626.52) is applied to the current year calculation and the remainder (\$-299,253.05) is deferred to one or more future years:	5.63%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(448,879.57)

Approved indirect cost rate: 8.08%  
Highest rate used in any program: 8.11%

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

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,135,618.00	92,124.00	8.11%
01	3310	578,986.00	46,781.00	8.08%
01	3315	129,441.00	10,459.00	8.08%
01	3550	37,145.00	1,858.00	5.00%
01	4035	164,028.00	8,614.00	5.25%
01	6010	414,960.00	20,748.00	5.00%
13	5310	1,309,222.00	68,740.00	5.25%

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	23,073,694.00	1.73%	23,472,022.00	1.09%	23,728,116.00
2. Federal Revenues	8100-8299	360,643.00	-100.00%		0.00%	
3. Other State Revenues	8300-8599	788,397.00	-48.23%	408,116.00	-0.00%	408,116.00
4. Other Local Revenues	8600-8799	680,982.00	-35.91%	436,448.00	-1.15%	431,448.00
5. Other Financing Sources						
a. Transfers In	8900-8929	246,952.00	23.14%	304,103.00	-26.66%	223,014.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,443,507.00)	-5.05%	(4,219,152.00)	6.29%	(4,484,550.00)
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>20,707,161.00</b>	<b>-1.48%</b>	<b>20,401,537.00</b>	<b>-0.47%</b>	<b>20,306,144.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,800,211.00		8,716,564.00
b. Step & Column Adjustment				187,353.00		174,623.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(271,000.00)		(98,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,800,211.00	-0.95%	8,716,564.00	0.88%	8,793,187.00
2. Classified Salaries						
a. Base Salaries				3,777,533.00		3,657,654.00
b. Step & Column Adjustment				66,621.00		67,918.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(186,500.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,777,533.00	-3.17%	3,657,654.00	1.86%	3,725,572.00
3. Employee Benefits	3000-3999	4,795,543.00	5.13%	5,041,535.00	2.54%	5,169,385.00
4. Books and Supplies	4000-4999	1,073,422.00	-22.79%	828,772.00	0.00%	828,772.00
5. Services and Other Operating Expenditures	5000-5999	3,100,596.00	-12.36%	2,717,225.00	1.69%	2,763,075.00
6. Capital Outlay	6000-6999	29,770.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	23,791.00	0.00%	23,791.00	0.00%	23,791.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(249,324.00)	-13.98%	(214,459.00)	0.00%	(214,459.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	420,535.00	1.28%	425,910.00	-30.93%	294,167.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
<b>11. Total (Sum lines B1 thru B10)</b>		<b>21,772,077.00</b>	<b>-2.64%</b>	<b>21,196,992.00</b>	<b>0.88%</b>	<b>21,383,490.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(1,064,916.00)		(795,455.00)		(1,077,346.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,204,515.00		5,139,599.00		4,344,144.00
2. Ending Fund Balance (Sum lines C and D1)		5,139,599.00		4,344,144.00		3,266,798.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	323,250.00		323,250.00		323,250.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,386,835.00		1,367,346.00		1,331,990.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,429,514.00		2,653,548.00		1,611,558.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
<b>(Line D3f must agree with line D2)</b>		<b>5,139,599.00</b>		<b>4,344,144.00</b>		<b>3,266,798.00</b>

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,429,514.00		2,653,548.00		1,611,558.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,429,514.00		2,653,548.00		1,611,558.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments on line B.1.d for the 2019-20 year include projected attrition savings of \$175,000 from 7 Certificated retirees and \$96,000 savings for the reduction of 2 Certificated positions. In the 2020-21 year the adjustment on line B.1.d includes projected attrition savings of 50,000 from 2 Certificated retirees and \$48,000 for the reduction of one Certificated position.						
Adjustments on line B.2.d for the 2019-20 year include \$170,000 savings for the reduction of 10.5 positions and \$5,000 savings from eliminating non-negotiated stipends. There is also a \$10,000 adjustment for a 2018-19 vacancy in the Business office.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,433,250.00	-0.07%	2,431,470.00	-0.51%	2,419,049.00
3. Other State Revenues	8300-8599	2,454,389.00	-42.80%	1,404,033.00	0.00%	1,404,033.00
4. Other Local Revenues	8600-8799	3,308,356.00	0.14%	3,313,102.00	0.97%	3,345,102.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,122.00	0.00%	5,122.00	-50.00%	2,561.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,443,507.00	-5.05%	4,219,152.00	6.29%	4,484,550.00
6. Total (Sum lines A1 thru A5c)		12,644,624.00	-10.06%	11,372,879.00	2.48%	11,655,295.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,784,868.00		2,819,013.00
b. Step & Column Adjustment				59,145.00		51,967.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(25,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,784,868.00	1.23%	2,819,013.00	1.84%	2,870,980.00
2. Classified Salaries						
a. Base Salaries				2,641,603.00		2,668,752.00
b. Step & Column Adjustment				48,649.00		49,525.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(21,500.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,641,603.00	1.03%	2,668,752.00	1.86%	2,718,277.00
3. Employee Benefits	3000-3999	2,713,440.00	4.93%	2,847,250.00	4.40%	2,972,649.00
4. Books and Supplies	4000-4999	802,997.00	-27.94%	578,651.00	0.00%	578,651.00
5. Services and Other Operating Expenditures	5000-5999	2,471,746.00	-0.29%	2,464,462.00	2.03%	2,514,462.00
6. Capital Outlay	6000-6999	1,338,397.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	37,613.00	26.59%	47,613.00	10.50%	52,613.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	180,584.00	-19.31%	145,719.00	0.00%	145,719.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,971,248.00	-10.79%	11,571,460.00	2.44%	11,853,351.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(326,624.00)		(198,581.00)		(198,056.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,028,511.00		1,701,887.00		1,503,306.00
2. Ending Fund Balance (Sum lines C and D1)		1,701,887.00		1,503,306.00		1,305,250.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,701,887.00		1,503,306.00		1,305,250.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
<b>(Line D3f must agree with line D2)</b>		1,701,887.00		1,503,306.00		1,305,250.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The adjustment for 2019-20 on line B.1.d is \$25,000 projected savings from one Certificated retiree. The 2019-20 \$21,500 adjustment on line B.2.d is the reduction of a .5 position.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	23,073,694.00	1.73%	23,472,022.00	1.09%	23,728,116.00
2. Federal Revenues	8100-8299	2,793,893.00	-12.97%	2,431,470.00	-0.51%	2,419,049.00
3. Other State Revenues	8300-8599	3,242,786.00	-44.12%	1,812,149.00	0.00%	1,812,149.00
4. Other Local Revenues	8600-8799	3,989,338.00	-6.01%	3,749,550.00	0.72%	3,776,550.00
5. Other Financing Sources						
a. Transfers In	8900-8929	252,074.00	22.67%	309,225.00	-27.05%	225,575.00
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)		33,351,785.00	-4.73%	31,774,416.00	0.59%	31,961,439.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,585,079.00		11,535,577.00
b. Step & Column Adjustment				246,498.00		226,590.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(296,000.00)		(98,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,585,079.00	-0.43%	11,535,577.00	1.11%	11,664,167.00
2. Classified Salaries						
a. Base Salaries				6,419,136.00		6,326,406.00
b. Step & Column Adjustment				115,270.00		117,443.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(208,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,419,136.00	-1.44%	6,326,406.00	1.86%	6,443,849.00
3. Employee Benefits	3000-3999	7,508,983.00	5.06%	7,888,785.00	3.21%	8,142,034.00
4. Books and Supplies	4000-4999	1,876,419.00	-24.99%	1,407,423.00	0.00%	1,407,423.00
5. Services and Other Operating Expenditures	5000-5999	5,572,342.00	-7.01%	5,181,687.00	1.85%	5,277,537.00
6. Capital Outlay	6000-6999	1,368,167.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	61,404.00	16.29%	71,404.00	7.00%	76,404.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(68,740.00)	0.00%	(68,740.00)	0.00%	(68,740.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	420,535.00	1.28%	425,910.00	-30.93%	294,167.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		34,743,325.00	-5.68%	32,768,452.00	1.43%	33,236,841.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(1,391,540.00)		(994,036.00)		(1,275,402.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,233,026.00		6,841,486.00		5,847,450.00
2. Ending Fund Balance (Sum lines C and D1)		6,841,486.00		5,847,450.00		4,572,048.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	323,250.00		323,250.00		323,250.00
b. Restricted	9740	1,701,887.00		1,503,306.00		1,305,250.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,386,835.00		1,367,346.00		1,331,990.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,429,514.00		2,653,548.00		1,611,558.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,841,486.00		5,847,450.00		4,572,048.00



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,429,514.00		2,653,548.00		1,611,558.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)</b>		<b>3,429,514.00</b>		<b>2,653,548.00</b>		<b>1,611,558.00</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>9.87%</b>		<b>8.10%</b>		<b>4.85%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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?	<u>Yes</u>					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	<u>Shasta</u>					
<b>2. Special education pass-through funds</b> (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				
<b>2. District ADA</b> 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)						
		2,128.12		2,128.12		2,105.07
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		34,743,325.00		32,768,452.00		33,236,841.00
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)		34,743,325.00		32,768,452.00		33,236,841.00
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)		1,042,299.75		983,053.56		997,105.23
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)		1,042,299.75		983,053.56		997,105.23
<b>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</b>		YES		YES		YES

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	(1,670.00)	0.00	(68,740.00)				
Other Sources/Uses Detail					252,074.00	420,535.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,670.00	0.00	68,740.00	0.00				
Other Sources/Uses Detail					125,469.00	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					295,066.00	252,074.00		
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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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								
<b>TOTALS</b>	<b>1,670.00</b>	<b>(1,670.00)</b>	<b>68,740.00</b>	<b>(68,740.00)</b>	<b>672,609.00</b>	<b>672,609.00</b>		

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 budget adoption.

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

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

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First 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	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	2,141.66	2,146.74		
Charter School		0.00		
<b>Total ADA</b>	<b>2,141.66</b>	<b>2,146.74</b>	<b>0.2%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	2,107.97	2,128.12		
Charter School				
<b>Total ADA</b>	<b>2,107.97</b>	<b>2,128.12</b>	<b>1.0%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	2,079.24	2,105.07		
Charter School				
<b>Total ADA</b>	<b>2,079.24</b>	<b>2,105.07</b>	<b>1.2%</b>	<b>Not Met</b>

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

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

1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

The projected change in 2020-21 exceeds the standard because the projection is revised based on current year estimates and the change flows through to the multi-years.

**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 budget adoption.

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	2,286	2,289		
Charter School				
<b>Total Enrollment</b>	<b>2,286</b>	<b>2,289</b>	<b>0.1%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	2,276	2,268		
Charter School				
<b>Total Enrollment</b>	<b>2,276</b>	<b>2,268</b>	<b>-0.4%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	2,261	2,260		
Charter School				
<b>Total Enrollment</b>	<b>2,261</b>	<b>2,260</b>	<b>0.0%</b>	<b>Met</b>

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

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

1a. STANDARD MET - Enrollment projections have not changed since budget adoption 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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	2,179	3,429	
Charter School		(1,102)	
<b>Total ADA/Enrollment</b>	<b>2,179</b>	<b>2,327</b>	<b>93.6%</b>
Second Prior Year (2016-17)			
District Regular	2,143	2,287	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,143</b>	<b>2,287</b>	<b>93.7%</b>
First Prior Year (2017-18)			
District Regular	2,141	2,305	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,141</b>	<b>2,305</b>	<b>92.9%</b>
Historical Average Ratio:			93.4%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.9%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	2,128	2,289		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,128</b>	<b>2,289</b>	<b>93.0%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	2,108	2,268		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,108</b>	<b>2,268</b>	<b>92.9%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	2,084	2,260		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,084</b>	<b>2,260</b>	<b>92.2%</b>	<b>Met</b>

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

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

1a. STANDARD 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 budget adoption.

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2018-19)	24,743,618.00	24,783,967.00	0.2%	Met
1st Subsequent Year (2019-20)	25,019,831.00	25,182,296.00	0.6%	Met
2nd Subsequent Year (2020-21)	25,451,171.00	25,438,390.00	-0.1%	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 budget adoption 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)	16,543,373.15	20,797,844.78	79.5%
Second Prior Year (2016-17)	17,502,818.27	20,436,123.29	85.6%
First Prior Year (2017-18)	17,306,426.96	20,406,478.37	84.8%
Historical Average Ratio:			83.3%

	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):	80.3% to 86.3%	80.3% to 86.3%	80.3% to 86.3%

**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)	17,373,287.00	21,351,542.00	81.4%	Met
1st Subsequent Year (2019-20)	17,415,753.00	20,771,082.00	83.8%	Met
2nd Subsequent Year (2020-21)	17,688,144.00	21,089,323.00	83.9%	Met

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

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

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

Explanation:  
(required if NOT met)



**6. CRITERION: Other Revenues and Expenditures**

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2018-19)	2,433,643.00	2,793,893.00	14.8%	Yes
1st Subsequent Year (2019-20)	2,376,955.00	2,431,470.00	2.3%	No
2nd Subsequent Year (2020-21)	2,393,979.00	2,419,049.00	1.0%	No

**Explanation:**  
(required if Yes)

In the current fiscal year the Federal Government recently allocated \$90,000 Title IV funding to the District to be used for student achievement. The District has to create an expenditure plan before expenditures can be made with this resource. Medi-Cal Administrative Activities income was budgeted at First Interim based on actual income received.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	3,407,223.00	3,242,786.00	-4.8%	No
1st Subsequent Year (2019-20)	2,008,109.00	1,812,149.00	-9.8%	Yes
2nd Subsequent Year (2020-21)	2,006,113.00	1,812,149.00	-9.7%	Yes

**Explanation:**  
(required if Yes)

STRS-on-Behalf was reduced \$220,952 in all 3 budget years based on an updated calculation and last year's actuals.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	3,540,169.00	3,989,338.00	12.7%	Yes
1st Subsequent Year (2019-20)	3,589,732.00	3,749,550.00	4.5%	No
2nd Subsequent Year (2020-21)	3,631,069.00	3,776,550.00	4.0%	No

**Explanation:**  
(required if Yes)

The change is outside the standard range in other local revenue due to increased collection of Redevelopment Agency funds and approximately \$300,000 was budgeted at First Interim due to the receipt of insurance reimbursement related to the Carr and Canyon Fires.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	1,850,675.00	1,876,419.00	1.4%	No
1st Subsequent Year (2019-20)	1,477,934.00	1,407,423.00	-4.8%	No
2nd Subsequent Year (2020-21)	1,463,758.00	1,407,423.00	-3.8%	No

**Explanation:**  
(required if Yes)

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	5,128,643.00	5,572,342.00	8.7%	Yes
1st Subsequent Year (2019-20)	4,978,068.00	5,181,687.00	4.1%	No
2nd Subsequent Year (2020-21)	4,947,936.00	5,277,537.00	6.7%	Yes

**Explanation:**  
(required if Yes)

In current year utilities were increased \$48,000. \$270,000 was added for the Carr and Canyon fires, and \$90,000 was added for the new Federal Title IV program. Utilities and Title IV are the reason for the 2020-21 difference.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2018-19)	9,381,035.00	10,026,017.00	6.9%	Not Met
1st Subsequent Year (2019-20)	7,974,796.00	7,993,169.00	0.2%	Met
2nd Subsequent Year (2020-21)	8,031,161.00	8,007,748.00	-0.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	6,979,318.00	7,448,761.00	6.7%	Not Met
1st Subsequent Year (2019-20)	6,456,002.00	6,589,110.00	2.1%	Met
2nd Subsequent Year (2020-21)	6,411,694.00	6,684,960.00	4.3%	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 NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Federal Revenue  
(linked from 6A  
if NOT met)

In the current fiscal year the Federal Government recently allocated \$90,000 Title IV funding to the District to be used for student achievement. The District has to create an expenditure plan before expenditures can be made with this resource. Medi-Cal Administrative Activities income was budgeted at First Interim based on actual income received.

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

STRS-on-Behalf was reduced \$220,952 in all 3 budget years based on an updated calculation and last year's actuals.

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

The change is outside the standard range in other local revenue due to increased collection of Redevelopment Agency funds and approximately \$300,000 was budgeted at First Interim due to the receipt of insurance reimbursement related to the Carr and Canyon Fires.

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

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

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

In current year utilities were increased \$48,000, \$270,000 was added for the Carr and Canyon fires, and \$90,000 was added for the new Federal Title IV program. Utilities and Title IV are the reason for the 2020-21 difference.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	694,854.52	1,082,367.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		1,038,917.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.9%	8.1%	4.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	2.7%	1.6%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(1,064,916.00)	21,772,077.00	4.9%	Not Met
1st Subsequent Year (2019-20)	(795,455.00)	21,196,992.00	3.8%	Not Met
2nd Subsequent Year (2020-21)	(1,077,346.00)	21,383,490.00	5.0%	Not Met

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

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

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

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

The District is continuing to address current and future deficits.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	6,841,486.00	Met
1st Subsequent Year (2019-20)	5,847,450.00	Met
2nd Subsequent Year (2020-21)	4,572,048.00	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	6,841,486.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	2,128	2,128	2,105
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

- 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)
b. Special Education Pass-through Funds	0.00		

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

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	34,743,325.00	32,768,452.00	33,236,841.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	34,743,325.00	32,768,452.00	33,236,841.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,042,299.75	983,053.56	997,105.23
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>1,042,299.75</b>	<b>983,053.56</b>	<b>997,105.23</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2018-19)	(2019-20)	(2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,429,514.00	2,653,548.00	1,611,558.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	3,429,514.00	2,653,548.00	1,611,558.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.87%	8.10%	4.85%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,042,299.75</b>	<b>983,053.56</b>	<b>997,105.23</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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



**S5. Contributions**

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

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

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

District's 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First 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 First 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	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2018-19)	(4,423,411.00)	(4,443,507.00)	0.5%	20,096.00	Met
1st Subsequent Year (2019-20)	(4,410,298.00)	(4,219,152.00)	-4.3%	(191,146.00)	Met
2nd Subsequent Year (2020-21)	(4,420,609.00)	(4,484,550.00)	1.4%	63,941.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2018-19)	252,074.00	252,074.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	313,082.00	309,225.00	-1.2%	(3,837.00)	Met
2nd Subsequent Year (2020-21)	201,836.00	225,575.00	11.8%	23,739.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2018-19)	426,841.00	420,535.00	-1.5%	(6,306.00)	Met
1st Subsequent Year (2019-20)	347,792.00	425,910.00	22.5%	78,118.00	Not Met
2nd Subsequent Year (2020-21)	264,575.00	294,167.00	11.2%	29,592.00	Not Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption 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 budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

In 2020-21 the change in transfers in from Fund 20 has changed by more than the standard because the cost of retiree health and welfare benefits is higher than originally projected.

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

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

In 2019-20 and 2020-21 the change in transfers out since Budget Adoption exceed the standard because they are based on updated projections for District liability to retirees for health and welfare benefits to Fund 20 and the Cafeteria Fund transfer.

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

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

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**S6. Long-term Commitments**

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

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

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

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

DATA ENTRY: If Budget Adoption 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 Budget Adoption 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 budget adoption?

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	23	51-8611, 8614, 52-8611, 8614	51-7433, 7434, 52-7433, 7434	32,802,114
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01-8011	All Salary accounts	152,519

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

Bond Issue Premium	23	52-8611, 8614	52-7433, 7434	1,426,606
Bond Capital interest	23	52-8611, 8614	52-7433, 7434	9,445,612
Net Pension Liability				32,145,846
<b>TOTAL:</b>				75,972,697

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	42,433			
Certificates of Participation				
General Obligation Bonds	1,266,834	1,335,500	1,355,500	1,355,500
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Bond Issue Premium	196,191	176,829	141,871	168,981
Bond Capital interest	592,349	322,455	104,700	104,700
Net Pension Liability				
<b>Total Annual Payments:</b>	2,117,807	1,834,784	1,602,071	1,629,181
<b>Has total annual payment increased over prior year (2017-18)?</b>		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 budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	2,001,124.00	1,719,854.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	2,001,124.00	1,719,854.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2016	Jun 30, 2018

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	164,870.00	164,870.00
1st Subsequent Year (2019-20)	164,870.00	164,870.00
2nd Subsequent Year (2020-21)	164,870.00	164,870.00

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)	257,196.00	247,630.00
1st Subsequent Year (2019-20)	318,184.00	309,225.00
2nd Subsequent Year (2020-21)	204,397.00	225,575.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	257,196.00	247,630.00
1st Subsequent Year (2019-20)	318,184.00	309,225.00
2nd Subsequent Year (2020-21)	204,397.00	225,575.00

d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	35	37
1st Subsequent Year (2019-20)	33	34
2nd Subsequent Year (2020-21)	33	30

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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

No
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b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a
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c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a
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2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

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)

Budget Adoption (Form 01CS, Item S7B)	First Interim


4. Comments:

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**S8. Status of Labor Agreements**

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

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	148.4	141.7	139.7	138.8

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

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

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Multiyear Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Negotiations Not Settled**

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

119,688

7. Amount included for any tentative salary schedule increases

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

**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)
Yes	Yes	Yes
1,754,279	1,841,993	1,934,092
80.4%	76.6%	72.9%
-6.6%	-4.8%	-4.8%

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

No		
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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)
Yes	Yes	Yes
220,000	288,000	264,000
10.0%	30.9%	-8.3%

**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)
Yes	Yes	Yes
Yes	Yes	Yes

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

List other significant contract changes that have occurred since budget adoption 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 budget adoption?   
If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	183.6	176.8	168.6	168.6

1a. Have any salary and benefit negotiations been settled since budget adoption?   
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?   
If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

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

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
974,359	1,023,077	1,074,231
76.7%	73.0%	69.5%
-2.0%	-4.8%	-4.8%

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
67,548	129,247	134,403
-15.8%	91.3%	4.0%

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

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

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

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

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

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**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 budget adoption?   
 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	28.8	28.8	28.8	28.8

1a. Have any salary and benefit negotiations been settled since budget adoption?   
 If Yes, complete question 2.  
 If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?   
 If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	392,821	412,642	433,085
3. Percent of H&W cost paid by employer	69.6%	66.3%	63.1%
4. Percent projected change in H&W cost over prior year	-4.8%	-4.8%	-4.8%

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	29,145	39,020	41,358
3. Percent change in step and column over prior year	-5.0%	33.9%	6.0%

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	13,860	13,860	13,860
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

**End of School District First Interim Criteria and Standards Review**