

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT



**First Interim Report
October 31, 2018**



West Contra Costa Unified School District

2018-2019 First Interim Report October 31, 2018

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Superintendent

Dr. John al-Amin
*Associate Superintendent
Business Services*

Regina Webber
Executive Director Business Services

Vincent Morales
Director Business Services

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EXECUTIVE SUMMARY

West Contra Costa Unified School District



2018-19 Executive Summary

**First Interim Report as of
October 31, 2018**

**December 12, 2018
Board Meeting**

First Interim Financial Report Overview

Two interim financial reports are routinely required by the California Department of Education each year. Districts must submit their completed reports for review to the County Office of Education who then submits the report to the State.

California school district revenues and expenditures are subject to constant change. Given this, our budget is not a static document, but instead is constantly being revised to respond to decisions at the state and federal levels, as well as to our local expenditure needs. This First Interim Report presents financial projections which have been updated to reflect new information received and board action taken since the original budget adoption.

This summary includes an overview of the financial data reported in the Standardized Account Code Structure (SACS) First Interim Report. It is provided to assist the reader in understanding the information being reported on the SACS forms. The SACS forms also include supporting reports such as, Average Daily Attendance estimates, Criteria and Standards and the Multi-Year Projection report.

With each financial report, the District is asked to project our general fund financial status through year-end, which is June 30, 2019. The Multi-year projection is then required to determine if the District will be financially solvent for two subsequent years, in this case through the 2020-21 fiscal year.

Anticipated Significant Revenue and Expense Updates Since Budget Adoption

Revenues:

- Anticipated revenues are up in both the general and restricted fund sources
 - LCFF increase of \$489K
 - Mandated Cost Reimbursement from State one-time of \$4.9M; this is reduced from the adoption figure of \$7.9M
 - State and Federal restricted revenues and competitive grants have increased approximately \$3M

Expenses:

Additions:

- Positions created and/or funded after budget adoption, and costs associated with the bargaining agreement finalization, are approximately \$172K

High-Level Indicators & State-level Guidance:

- The Governor continues to emphasize that general fund revenue growth in the current and budget years, if it occurs, will be increasingly dependent upon volatile capital gains collections. Accordingly, caution is necessary in negotiating multiple year contract and salary agreements.
- STRS and PERS employer costs are still projected to absorb significant portions of the Local Control Funding Formula (LCFF) revenue growth that we may

receive. With flat or declining enrollment, we need to be especially mindful of this as expenses may grow more rapidly than revenues.

- The greatest increases in LCFF are now behind us. As funding for education flattens, we have been cautioned to have contingency plans. Increases in retirement expenses, greater focus on LCAP spending, and minimal funding through Prop. 98 can quickly impact our financial status.
- We also note that utilization of one-time funding, including the use of our reserve balances for economic uncertainties, if used for ongoing compensation increases or other expenditures, will lead to significant structural deficits and threaten district solvency.

District Budget Planning

The 2018-19 budget was adopted in June and conforms with State requirements which include the Local Control Funding Formula (LCFF) model. Since that time the Department of Finance has updated its information for schools, and likewise, we have reviewed assumptions for budget development and updated our information accordingly. Staff has also undertaken steps to tighten and refine the budget to be accurate. The LCFF completely overhauled the system of funding and implemented a new accountability model for all school districts. The new accountability program is called the Local Control Accountability Program (LCAP).

The LCAP requires a greater outreach effort to school communities and their stakeholders in order to inform and solicit input. The desired result is greater accountability for school districts and better results for students.

Major Fund Types

General Operating – Fund 01: Local Control Funding Formula (LCFF)

The primary source of revenue is determined by the LCFF. LCFF collapsed the majority of State funding streams and established a funding model with supplemental and concentration add-ons. The LCFF model is now fully funded at the targeted levels for the 2018-19 school year. LCFF includes funding amounts based upon grade span and supplemental funding for specific student groups. Supplemental funding is provided based on the percentage of English Learners (EL), Foster and Homeless Youth (FY) and Low Income (LI) students as compared to total enrollment. Concentration funding is provided in the case that these student groups exceed 55% or more of the student population. Base Grant and Grade Span Adjustments determine the amount of funding received in LCFF from the state. This formula determines funding levels but does not require that funding formula components follow factors for specific programming. Annually, the state determines whether to apply a Cost of Living Adjustment (COLA) to the base factors which is at 3.70% for this year.

2018/19 Targeted Per Pupil Funding (100% of Target funded) – Current Estimates					
Grade	Base	Grade Span Adj.	Supplemental	Concentration	Total
TK-3	\$7,459	\$776	\$1,219	\$784	\$10,238
4-6	\$7,571		\$1,121	\$721	\$9,413
7-8	\$7,796		\$1,154	\$742	\$9,692
9-12	\$9,034	\$235	\$1,373	\$882	\$11,524

It is estimated the District will receive a total of \$281,189,208 in LCFF during the 2018-19 school year (up \$489,188 since adoption). The funding consists of base funding in the amount of \$227,087,514 and Supplemental and Concentration funding in the amount of \$54,101,694. The assumptions used for this projection include:

- Funded average daily attendance: 26,772
- District unduplicated student count 74.04%

Other Significant State and Local Revenues

- State Lottery estimate: \$151 per pupil
- Mandated Block Grant estimate: \$1 million
- Local Parcel Tax: \$9.7M (unchanged, expires in '26-'27 – see Appendix A)
- MRAD: \$5.6M (unchanged, funding for maintenance of outdoor facilities with public access)
- Mandated Cost state payment: \$4,932,784 (decreased from \$295 per pupil to \$184 per pupil)

Restricted and Unrestricted Funds

Revenues to the district are grouped into “buckets” or types. Generally speaking, revenues are either restricted or unrestricted. Restricted or unrestricted describes the type of expense for which the revenue may be utilized. Unrestricted funds are utilized for any appropriate educational operational expense of the district whereas restricted funds are utilized specifically for the purpose(s) for which they are given to the district by the funding agency. Examples of restricted funds include the local Parcel Tax, various Federal funds, MRAD funds, and funds provided by various state grants. Restricted funds are received and utilized throughout the school year as various grants and projects are awarded or spent out and are often referred to as categorical revenue sources. Appendix B contains a list of the current restricted categorical funds.

The General Fund is the operating fund of the District used to account for day-to-day operations. The fund contains both unrestricted and restricted revenues.

Local Control Accountability Plan (LCAP)

Beginning in 2014-2015, the district began to align district outcomes to dollars budgeted and spent in the LCAP. These efforts are described in the LCAP and are subject to a public hearing and adoption by the Board. LCAP is funded in the unrestricted general fund budget and the plan components for 2018-19 are paid for through Supplemental and Concentration Grant dollars. This year, the District is aligning base funding and restricted grant funding to the five major goal areas in order to help the public understand how all of the funding sources fit together. Through the LCAP, the district is expanding funding directly to the purview of site principals and their associated Site Councils. This enables sites to make financial decisions locally in a manner determined to be most effective in addressing local school issues (Appendix C).

Services and activities are aligned to the eight State priorities and organized by the District's five major goal areas and the District's Roadmap 2022. For a comprehensive review of the District's LCAP, its associated and aligned activities and Roadmap 2022, please access the District's webpage at <http://www.wccusd.net>

Other Major Funds Monitored in First Interim: (no significant changes)

Adult Education – Fund 11

The Adult Education program is funded through a consortium grant coupled with fee-based classes. The Adult Education program can expand upon the grant program through local initiatives and can charge fees for classes. While many districts eliminated this program during the economic downturn, the WCCUSD Board maintained the program in recognition of the support it provides to families of our students and the community at large. The program is now expected to be self-sufficient, as it was in the pre-recession period.

Capital Facility Funds

Capital Facility Funds consist of the Building Fund (21), Capital Facilities Fund (25), County School Facilities Fund (35), and Special Reserve for Capital Outlay (40). The Building Fund is where the bond funds and projects are accounted for; the Capital Facilities Fund contains developer fees, the County School Facilities Fund consists of funding received through the State School Building Program and the Special Reserve for Capital Outlay housed the former Redevelopment Agency (RDA) funds.

Other Funds

In addition to the General, Capital Outlay and Adult Funds, the District operates six additional funds. These include the Child Development Fund (Pre-School), the Cafeteria Fund, Bond Interest and Redemption Fund (County level bond debt payments), Debt Service Fund (COP), Self-Insurance Fund (Property, Liability, Dental

and Vision), and Retiree Benefit Fund. These funds all have projected positive fund balances as of the First Interim Report.

Special Reserve – Fund 17

The Special Reserve fund has been used to house various reserves set aside by the Board since 2011-2012 during the recession. The Special Reserve Fund remains intact, and as a result of a public hearing held on March 21, 2018, the board adopted a resolution committing the Special Reserve Fund as indicated below. The Special Reserve fund includes:

Special Reserve Fund	
October 31, 2018 Balance	\$39,851,459
9% Reserve	\$32,851,459
IT Equipment Replacement	\$7,000,000

Looking Ahead – WCCUSD Budget in the Near Future

In this section we look ahead at major budgetary components that will significantly affect the district's budget in subsequent years. Each of the areas briefly discussed in this section are having or will have a major impact that will need to be carefully considered and planned for.

Multi Year Projection

The multi-year projection for the adopted budget utilizes the County Office of Education recommended assumptions. These assumptions are published by the California Department of Finance, School Services of California and the Fiscal Crisis Management Team for the development of revenue projections. Expenditure projections include estimated step and column increases as well as staffing changes based upon enrollment or expiration of one-time funding. Supply and service expenditures utilize the California Consumer Price Index as an estimate for cost increases.

2019-20 Assumptions

- Funded ADA: 26,938
- District Unduplicated Percentage: 74%
- Estimated Supplies Increase: California CPI 3.50%
- Step and Column: 1.0%
- CalPERS Rate: 20.8%
- CalSTRS Rate: 18.13%
- Active Health Benefits: 0%
- Retiree Health Benefits: 0%
- Reserve for economic uncertainty 9%

2020-21 Assumptions

Funded ADA: 26,875

District Unduplicated Percentage: 74%

Estimated Supplies Increase: California CPI 3.23%

Step and Column: 1.0%

CalPERS Rate: 23.5%

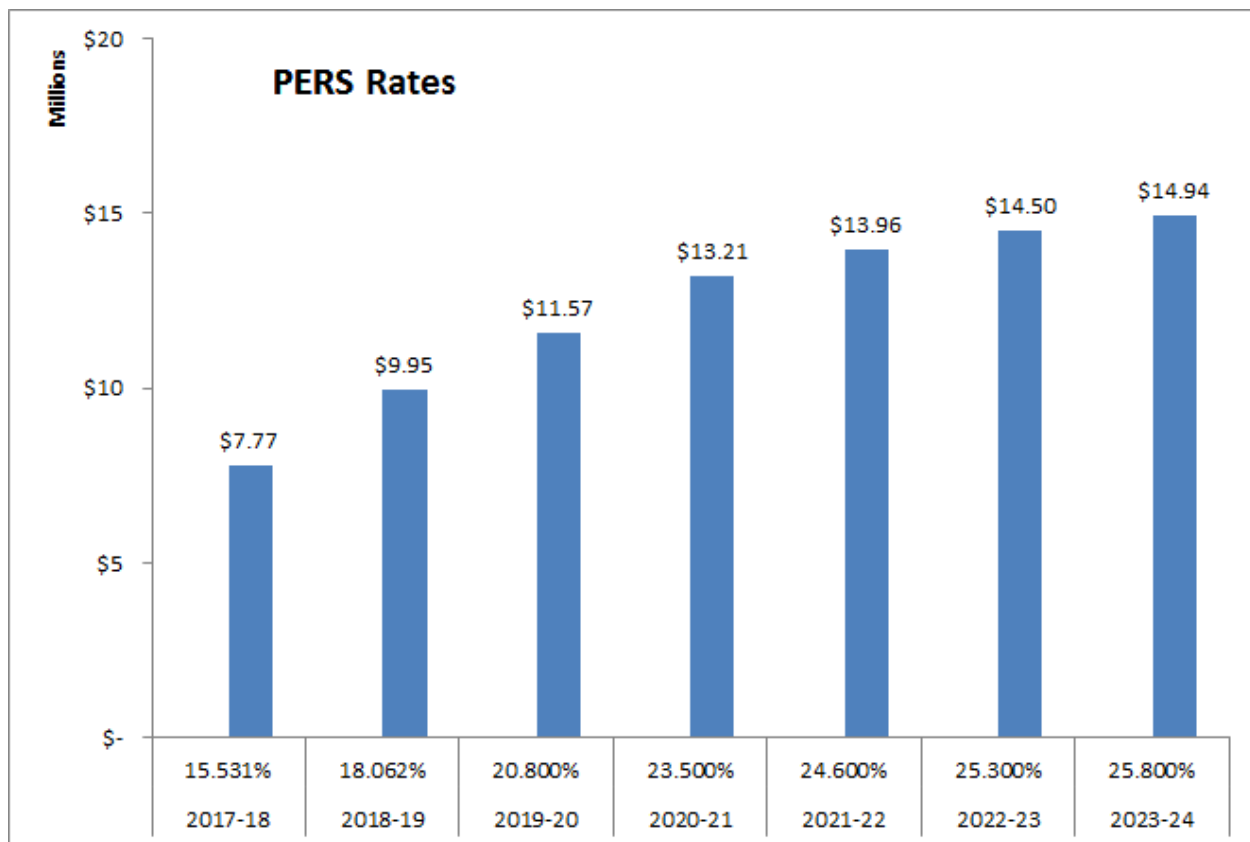
CalSTRS Rate: 19.1%

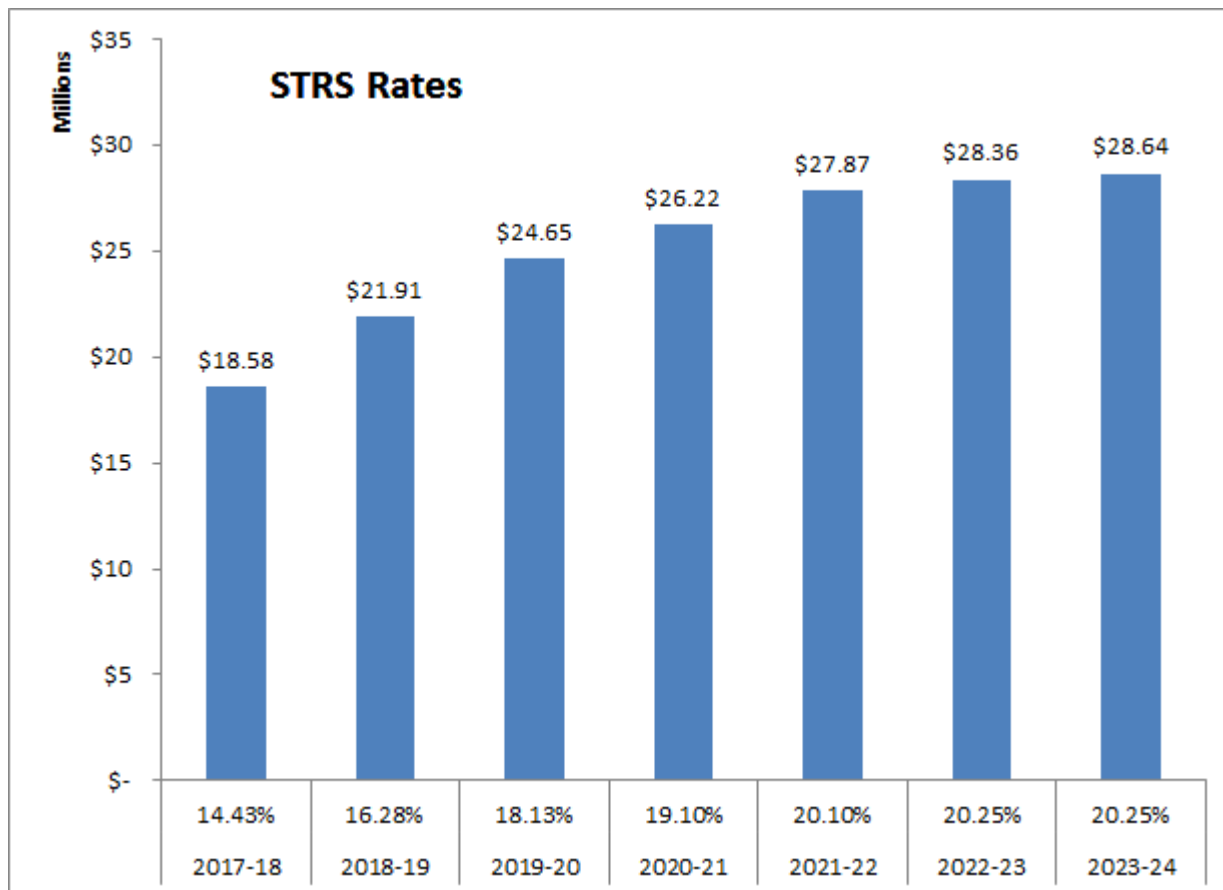
Active Health Benefits: 0%

Retiree Health Benefits: 0%

Reserve for economic uncertainty 9%

Retirement System Employer Contribution Increases





The combined cost related to the retirement rate increases for 2018-19 are \$5.5 million, for 2019-20 it is projected to be \$4.3 million, for 2020-21 it is projected at \$3.2 million, and similar increase levels are projected for each year thereafter. These increases consume revenue growth year over year. For instance, in 2019-20 the District expects an increase in LCFF Base funding of \$2.3 million however, the retiree increase is projected at \$4.3 million. This is an additional cost to the District of \$2 million.

Deficit Spending

During budget development it is important to plan toward eliminating deficit spending if deficits are anticipated in the coming years. Deficit spending can be tracked by monitoring the ending fund balance each year. Strictly speaking it is the comparison of current year revenues to current year expenses. It is reflected in the State reports and is described as the net decrease in fund balance.

The fund balance had been carefully monitored to make sure the appropriate funds are in place for the state required 3% reserve and the Board mandated 6% reserve. The following table illustrates the unrestricted ending fund balance for each year end closing plus the projections for fund balance which are included in the multi-year projection.

Fund Balance Summary					
Multi-Year Projection	June 2018	June 2019	June 2020	June 2021	June 2022
	unaudited	projected	projected	projected	projected
Fund Balance	\$9,231,171	\$8,258,649	\$12,209,137	\$12,474,509	\$23,183,321
Net Difference (+/-)	-\$39,973,511	-\$972,522	\$3,950,488	\$265,372	\$10,708,813

While we are projecting that we will end the year with a operating deficit of \$972,522, this amount will be covered by our current uncommitted fund balance, which is above the reserves which we have for economic uncertainties. On a positive note, we are projecting that we will end the 2019-20, 2020-21, and 2021-22 fiscal years with a net positive increase to our fund balance.

Summary

With the projected reductions for 2019-20, this will allow us to address and negate future structural deficits. These actions will allow us to maintain positive ending operating balances, and assist us with challenges such as declining enrollment, increased costs, and possible reductions to our base revenue with a changing economy. Staff will continue to work on cost containment for the 2018-19 school year and beyond to accomplish additional savings to help us sustain fiscal solvency.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
MEASURE "G" PARCEL TAX SUMMARY OF REVENUES AND EXPENDITURES
AS OF 1ST INTERIM 10/31/2018

Description	Original Budget	Revised Budget	Actuals	Encumbered	Available
Revenue					
Other local sources	\$ 9,718,500.00	\$ 9,753,461.00	\$ 9,698,583.22	\$ -	\$ 54,877.78
Total Revenue	\$ 9,718,500.00	\$ 9,753,461.00	\$ 9,698,583.22	\$ -	\$ 54,877.78
Expenditures					
Protecting core academics					
Certificated salaries	\$ 376,312.00	\$ -	\$ -	\$ -	\$ -
Employee benefits	\$ 77,677.00	\$ -	\$ -	\$ -	\$ -
Books and supplies	\$ 174,259.00	\$ 174,259.00	\$ 112,676.63	\$ 53,903.10	\$ 7,679.27
Total	\$ 628,248.00	\$ 174,259.00	\$ 112,676.63	\$ 53,903.10	\$ 7,679.27
Attracting and retaining qualified teachers					
Certificated salaries	\$ 2,625,139.00	\$ 2,722,752.00	\$ 707,894.23	\$ 1,820,367.65	\$ 194,490.12
Employee benefits	\$ 1,151,583.00	\$ 1,182,151.00	\$ 288,908.90	\$ 778,877.28	\$ 114,364.82
Total	\$ 3,776,722.00	\$ 3,904,903.00	\$ 996,803.13	\$ 2,599,244.93	\$ 308,854.94
Improving safety on and around our					
Services and other operating expenses	\$ -	\$ 19,626.00	\$ 10,626.02	\$ 8,999.98	\$ -
Total	\$ -	\$ 19,626.00	\$ 10,626.02	\$ 8,999.98	\$ -
Supporting after-school programs					
Certificated salaries	\$ 379,968.00	\$ 255,107.00	\$ 37,906.94	\$ 90,942.44	\$ 126,257.62
Classified salaries	\$ -	\$ 4,417.00	\$ 4,416.20	\$ -	\$ 0.80
Employee benefits	\$ 111,485.00	\$ 84,361.00	\$ 13,475.36	\$ 36,125.97	\$ 34,759.67
Books and supplies	\$ 111,847.00	\$ 95,000.00	\$ 528.55	\$ 94,441.14	\$ 30.31
Services and other operating expenses	\$ 396,700.00	\$ 621,382.00	\$ 381,804.13	\$ 184,025.67	\$ 55,552.20
Total	\$1,000,000.00	\$ 1,060,267.00	\$ 438,131.18	\$ 405,535.22	\$ 216,600.60
Supporting libraries					
Certificated salaries	\$ 992,264.00	\$ 1,062,455.00	\$ 277,458.36	\$ 706,886.80	\$ 78,109.84
Classified salaries	\$ 1,001,708.00	\$ 1,134,935.00	\$ 341,532.98	\$ 773,889.12	\$ 19,512.90
Employee benefits	\$ 1,099,657.00	\$ 1,177,115.00	\$ 312,021.95	\$ 790,568.52	\$ 74,524.53
Total	\$3,093,629.00	\$ 3,374,505.00	\$ 931,013.29	\$ 2,271,344.44	\$ 172,147.27
Payment to Charter Schools					
Total	\$1,219,901.00	\$ 1,219,901.00	\$ -	\$ -	\$ 1,219,901.00
Grand totals all programs					
Certificated salaries	\$3,997,371.00	\$ 4,040,314.00	\$ 1,023,259.53	\$ 2,618,196.89	\$ 398,857.58
Classified salaries	\$1,001,708.00	\$ 1,139,352.00	\$ 345,949.18	\$ 773,889.12	\$ 19,513.70
Employee benefits	\$2,362,725.00	\$ 2,443,627.00	\$ 614,406.21	\$ 1,605,571.77	\$ 223,649.02
Books and supplies	\$ 286,106.00	\$ 269,259.00	\$ 113,205.18	\$ 148,344.24	\$ 7,709.58
Services and other operating	\$ 396,700.00	\$ 641,008.00	\$ 392,430.15	\$ 193,025.65	\$ 55,552.20
Transfers to District or Charter	\$1,219,901.00	\$ 1,219,901.00	\$ -	\$ -	\$ 1,219,901.00
Grand Total Expenditures	\$9,264,511.00	\$ 9,753,461.00	\$ 2,489,250.25	\$ 5,339,027.67	\$ 1,925,183.08

APPENDIX B

WEST CONTRA COSTA UNIFIED
2017-18 CATEGORICAL REVENUE SOURCES
AS OF 1ST INTERIM
10/31/18

Resource	Grant Description	Type	1st Interim Revenue	2017-18 Carryover	Ongoing Funding	Year End
Federal Grants						
3010	Title I	Federal	\$ 8,852,783		x	
3310	SpEd IDEA	Federal	\$ 6,151,697		x	
3311	SpEd IDEA Part B Private Schools	Federal	\$ 99,310		x	
3315	SpEd IDEA Pre-K	Federal	\$ 321,418		x	
3327	Mental Health Services	Federal	\$ 325,911		x	
3345	SpEd Pre-K Staff Develop	Federal	\$ 2,231		x	
3385	SpEd IDEA Early Intervention	Federal	\$ 83,664		x	
3395	SpEd Alternative Dispute res	Federal	\$ 15,822		x	
3412	Dept of Rehab-Transition	Federal	\$ 246,158		x	
3550	Carl Perkins-CTE	Federal	\$ 240,658		x	
4035	Title II	Federal	\$ 1,012,327		x	
4124	21st Century	Federal	\$ 672,850		x	
4201	Title III Immigrant Ed Prog	Federal	\$ 282,660		x	
4203	Title III EL	Federal	\$ 1,841,249		x	
5630	McKinney Vento-Homeless	Federal	\$ 85,714		x	
5640	Medi-cal Billing	Federal	\$ 850,000	\$ 1,533,789	x	
5840	CA Promise	Federal	\$ 62,224		x	2019
Total Federal Revenue		\$ -	\$ 21,146,676	\$ 1,533,789		
State Grants						
6010	Healthy Start-AFTER SCHOOL (ASES)	State	\$ 3,629,307		x	
6230	California Clean Energy	State	\$ -	\$ 2,065,982		
6264	Educator Effectiveness	State	\$ -	\$ 9,594		2018
6300	Restricted Lottery	State	\$ 1,420,856	\$ 2,167,769	x	
6382	Career Pathways Trust	State	\$ 433,769	\$ 3		2019
6385	CA Partnership Academy	State	\$ 1,306,398		x	
6387	CTE Incentive Grant	State	\$ 2,022,155			2019
6500	Special Education AB602	State	\$ 17,414,932		x	
6512	SpEd Mental Health Services	State	\$ 1,765,925	\$ 3,404,245	x	
6515	SpEd Infant	State	\$ 17,285		x	
6520	Workability	State	\$ 266,622		x	
7220	Partnership Academy	State	\$ 587,880		x	
7085	Learning Community School Success	State	\$ 1,172,933	\$ 343,104	x	2020
7338	College Readiness Grant	State	\$ -	\$ 738,039		2019
8150	Routine Repair & Maintenance	State	\$ -	\$ 54,055	x	
Total State Revenue		\$ -	\$ 30,038,062	\$ 8,782,792		

APPENDIX B

WEST CONTRA COSTA UNIFIED
2017-18 CATEGORICAL REVENUE SOURCES
AS OF 1ST INTERIM

10/31/18

Local Grants						
9011	Project Read	Local	\$ 6,000	\$ 58,038	x	2019
9111	Special Account #1	Local	\$ 37,854	\$ 205,162		
9112	Special Account #2	Local	\$ 7,672	\$ 98,890		
9116	Abatement Account	Local	\$ -	\$ 229,165		
9121	Enrollment&Retention Bonus	Local	\$ -	\$ 13,419		
9124	Special Olympics Partnership	Local	\$ -	\$ 5,325		
9130	Silver Giving Foundation	Local	\$ -	\$ 63,500		
9133	Medi-Cal Admin Activities	Local	\$ -	\$ 453,592		
9135	School Based Medi-Cal Clinic	Local	\$ 346,466	\$ 86,790	x	
9190	Parcel Tax	Local	\$ 9,753,461	\$ -	x	
9200	MRAD	Local	\$ 5,616,576	\$ 4,021,053	x	
9515	Hellman Foundation	Local	\$ -	\$ 86,073		2019
9523	International Exchange Prgm	Local	\$ 12,300	\$ 22,800	x	
9531	Chevron	Local	\$ 75,686	\$ 638,054		
9582	Cpt 1 - Career Pathways Trust	Local	\$ -	\$ 114,283		2018
9590	West Co. Safe Trans - Msr J	Local	\$ 63,625	\$ 18,096	x	
9595	Irene Scully Family Foundation	Local	\$ 275,000	\$ 27,096	x	
9599	Misc Donations	Local	\$ 54,306	\$ 143,993	x	
9618	Kaiser Community Benefit Prog	Local	\$ -	\$ 1,924		2019
9630	Math Professional Development	Local	\$ -	\$ 4,143		2019
9639	East Bay Consortium	Local	\$ 56,000	\$ 62,413	x	
9650	Munis Enterprise Ressouce Proj	Local	\$ -	\$ 29,721		
9660	Portola Science Trust	Local	\$ -	\$ 126,488		
9668	Tupe (Coe)	Local	\$ 15,000	\$ -	x	
9670	Site Supplemntl/Concentration	Local	\$ -	\$ 2,416,579	x	
9907	S.H. Cowell Foundation Grant	Local	\$ 200,000	\$ 65,000		
9908	Microsoft Gov Settlement	Local	\$ -	\$ 3,221		
9930	Contra Costa Hlth-Tpp Program	Local	\$ -	\$ 32,687		
9933	High School Theaters	Local	\$ 25,604	\$ -	x	
Total Local Revenue		\$ -	\$ 16,545,550	\$ 9,026,799		
Total Restricted Revenue			\$ 67,730,288	\$ 19,343,375		

WEST CONTRA COSTA UNIFIED
2019-19 SITE ALLOCATIONS AS OF 1ST INTERIM 10.31.2018

APPENDIX C

ELEMENTARY SCHOOLS									
SITE #	NAME	PROJECTED ENROLLMENT 18-19	UNDULATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS	TEACHERS FTE	OTHER CERTIFICATED FTE	OTHER FTE
104	BAYVIEW	324	9%	0%	\$ 3,427,437.00	\$ 308,199.00	23.00	2.41	11.97
105	CHAVEZ	311	8%	4%	\$ 4,408,810.00	\$ 282,575.00	25.00	2.50	12.07
110	COLLINS	308	6%	21%	\$ 3,333,308.00	\$ 81,958.00	20.00	1.00	9.33
112	CORONADO	437	9%	5%	\$ 3,342,681.00	\$ 221,239.00	21.00	1.50	12.70
113	DOVER	630	9%	0%	\$ 4,374,313.00	\$ 408,786.00	31.00	3.00	13.33
116	DOVNER	605	9%	11%	\$ 4,354,824.00	\$ 282,857.00	31.00	3.00	14.87
117	ELLERHORST	328	4%	19%	\$ 2,807,236.00	\$ 63,172.00	17.00	1.00	4.50
123	HIGHLAND	435	9%	9%	\$ 3,877,344.00	\$ 234,781.00	21.00	2.00	10.15
123	FAIRMONT	490	6%	16%	\$ 4,089,852.00	\$ 167,652.00	26.00	1.00	11.55
124	FORD	431	9%	4%	\$ 3,703,085.00	\$ 308,522.00	23.00	2.00	13.03
125	GRANT	477	9%	14%	\$ 3,843,042.00	\$ 289,344.00	26.00	2.00	10.53
126	LUPINE HIL	336	5%	20%	\$ 2,811,300.00	\$ 99,330.00	20.00	1.00	4.90
128	HAVANA RICH	438	3%	0%	\$ 2,890,308.00	\$ 97,215.00	21.00	1.00	5.32
127	HARDING	384	4%	21%	\$ 3,438,768.00	\$ 68,411.00	24.00	1.00	9.17
130	KENSINGTON	475	14%	4%	\$ 2,858,905.00	\$ 27,575.00	21.00	1.00	2.07
132	KING	434	9%	12%	\$ 3,321,283.00	\$ 266,391.00	23.60	2.00	14.53
134	LAKE	409	9%	0%	\$ 3,173,038.00	\$ 239,580.00	19.00	2.00	9.30
135	LINCOLN	432	9%	0%	\$ 2,762,218.00	\$ 181,515.00	18.00	2.00	11.90
137	MADERA	435	2%	5%	\$ 3,123,236.00	\$ 73,139.00	21.00	1.00	4.13
140	MONTALVIN	486	9%	4%	\$ 3,352,913.00	\$ 228,643.00	26.00	2.00	10.17
142	MURPHY	434	7%	14%	\$ 3,407,761.00	\$ 148,155.00	24.00	1.00	10.56
144	NYSTROM	302	9%	0%	\$ 3,189,830.00	\$ 288,694.00	22.00	3.00	12.10
146	OHLENE	330	4%	7%	\$ 3,028,701.00	\$ 47,551.00	19.00	1.00	9.60
145	QUINDA	352	4%	0%	\$ 2,303,938.00	\$ 55,141.00	16.00	1.00	3.82
147	PERES	367	9%	7%	\$ 4,346,030.00	\$ 241,913.00	29.00	4.80	14.83
150	RIVERSIDE	376	9%	14%	\$ 3,343,178.00	\$ 209,979.00	21.00	1.00	13.00
154	SHANNON	304	7%	10%	\$ 2,818,124.00	\$ 112,919.00	16.00	1.00	9.91
155	SHELDON	357	7%	11%	\$ 2,820,879.00	\$ 106,013.00	18.00	1.00	9.87
157	STEGE	288	9%	0%	\$ 2,267,819.00	\$ 201,026.00	14.00	3.00	8.00
159	TARA HILLS	430	7%	19%	\$ 3,303,408.00	\$ 113,389.00	24.00	1.00	11.53
160	VALLEYVIEW	312	5%	21%	\$ 2,808,872.00	\$ 76,193.00	17.00	1.00	5.53
162	VERDE	348	9%	0%	\$ 2,483,479.00	\$ 196,199.00	17.00	2.00	7.97
164	WASHINGTON	434	7%	4%	\$ 3,381,961.00	\$ 184,588.00	23.00	2.00	7.33
165	WILSON	404	9%	13%	\$ 3,367,993.00	\$ 240,677.00	21.50	2.00	10.73
K-B SCHOOLS									
SITE #	NAME	PROJECTED ENROLLMENT 18-19	UNDULATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS	TEACHERS FTE	OTHER CERTIFICATED FTE	OTHER FTE
139	MIRA VISTA	529	6%	17%	\$ 4,444,712.00	\$ 168,384.00	29.95	2.00	9.73
158	STEWART	483	5%	0%	\$ 3,385,604.00	\$ 88,888.00	26.00	1.50	4.80
MIDDLE SCHOOLS									
SITE #	NAME	PROJECTED ENROLLMENT 18-19	UNDULATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS	TEACHERS FTE	OTHER CERTIFICATED FTE	OTHER FTE
206	CRESPI	481	8%	6%	\$ 4,317,183.00	\$ 344,793.00	23.20	3.00	14.37
208	DE JEAN	434	9%	5%	\$ 4,159,369.00	\$ 330,426.00	23.60	7.00	16.07
210	HELMES	933	9%	2%	\$ 6,504,038.00	\$ 813,330.00	41.80	10.40	22.27
211	HERCULES	554	4%	4%	\$ 4,306,229.00	\$ 180,492.00	24.40	3.00	12.73
212	PIVOLE	477	7%	7%	\$ 4,789,912.00	\$ 88,719.00	26.00	3.00	17.57
214	KOREMATSU	716	4%	6%	\$ 5,713,386.00	\$ 194,304.00	30.80	6.50	15.27
HIGH SCHOOLS									
SITE #	NAME	PROJECTED ENROLLMENT 18-19	UNDULATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS	TEACHERS FTE	OTHER CERTIFICATED FTE	OTHER FTE
352	DE ANZA	1377	7%	7%	\$ 10,578,008.00	\$ 537,681.00	67.33	8.50	32.10
354	EL CERRITO	1488	4%	3%	\$ 10,250,240.00	\$ 515,699.00	67.57	9.50	31.73
376	HERCULES	934	4%	4%	\$ 7,117,569.00	\$ 198,174.00	41.00	7.00	21.67
380	KENNEDY	882	9%	6%	\$ 8,821,043.00	\$ 709,064.00	47.80	9.00	31.73
382	PINES	1146	6%	2%	\$ 8,384,731.00	\$ 448,886.00	51.80	7.00	27.57
384	RICHMOND	1521	9%	3%	\$ 12,086,389.00	\$ 892,149.00	74.20	11.40	34.20
389	MID COLLEGE	296	6%	0%	\$ 1,886,572.00	\$ 113,705.00	10.20	2.00	1.47
ALTERNATIVE SCHOOLS									
SITE #	NAME	PROJECTED ENROLLMENT 18-19	UNDULATED %	SPECIAL ED %	TOTAL SITE BUDGET INCLUDING SALARIES/BENEFITS	SITE DISCRETIONARY FUNDS	TEACHERS FTE	CERTIFICATED FTE	OTHER FTE
108	CAMERON	0	0%	0%	\$ 1,828,388.00	\$ -	7.00	16.40	16.67
181	HARBOR WY	6	100%	0%	\$ 308,630.00	\$ 4,023.00	1.20	0.00	0.00
358	GREENWOOD	238	82%	2%	\$ 3,203,826.00	\$ 137,309.00	14.60	3.00	10.20
370	TRANSITION	122	5%	50%	\$ 2,267,805.00	\$ 5,246.00	11.00	2.00	30.73
373	VISTA	148	79%	1%	\$ 1,888,324.00	\$ 92,989.00	10.23	1.00	3.47

Section 2

SUMMARY OF ALL FUNDS

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 1ST INTERIM REPORT - DISTRICT SUMMARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 2

	GENERAL FUND			SPECIAL	CAPITAL	OTHER	DISTRICT
	UNRESTRICTED	RESTRICTED	TOTAL	REVENUE FUNDS Schedule 4	PROJECT FUNDS Schedule 6	FUNDS Schedule 8	
REVENUES							
LCFF Sources	281,189,208	-	\$ 281,189,208	\$ -	\$ -	\$ -	\$ 281,189,208
Federal Revenues	-	21,146,676	21,146,676	14,697,119	-	3,201,092	39,044,887
Other State Revenues	10,278,837	29,997,623	40,276,460	7,542,369	-	330,060	48,148,889
Other Local Revenues	1,733,836	16,585,989	18,319,825	1,889,987	3,784,128	107,821,554	131,815,494
Total Revenues	293,201,881	67,730,288	360,932,169	24,129,475	3,784,128	111,352,706	500,198,478
EXPENDITURES							
Certificated Salaries	104,515,345	40,981,987	145,497,332	2,896,600	-	-	148,393,932
Classified Salaries	32,813,395	24,636,591	57,449,986	8,334,953	1,396,953	173,902	67,355,794
Employee Benefits	63,729,929	24,457,309	88,187,238	5,042,898	647,644	90,060	93,967,840
Book and Supplies	4,561,820	12,309,282	16,871,102	6,001,763	2,316,935	3,600	25,193,400
Services and Other Operating Expenditures	29,681,174	33,686,352	63,367,526	892,754	4,958,796	21,899,129	91,118,205
Capital Outlay	232,500	3,274,621	3,507,121	301,543	87,294,832	-	91,103,496
Other Outgo	1,367,463	1,219,901	2,587,364	-	-	75,991,330	78,578,694
Direct/Indirect Support Costs	(2,951,930)	1,707,496	(1,244,434)	1,244,434	-	-	-
Total Expenditures	233,949,696	142,273,539	376,223,235	24,714,945	96,615,160	98,158,021	595,711,361
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	59,252,185	(74,543,251)	(15,291,066)	(585,470)	(92,831,032)	13,194,685	(95,512,883)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(60,224,707)	60,224,707	-	-	-	-	-
Total Other Financing Sources and Uses	(60,224,707)	60,224,707	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(972,522)	(14,318,544)	(15,291,066)	(585,470)	(92,831,032)	13,194,685	(95,512,883)
BEGINNING FUND BALANCE JULY 1, 2018	9,231,171	19,343,375	28,574,546	42,956,334	153,551,692	101,759,540	326,842,112
Other Restatements	-	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	9,231,171	19,343,375	28,574,546	42,956,334	153,551,692	101,759,540	326,842,112
ENDING FUND BALANCE JUNE 30, 2019	\$ 8,258,649	\$ 5,024,831	\$ 13,283,480	\$ 42,370,864	\$ 60,720,660	\$ 114,954,225	\$ 231,329,230

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 1ST INTERIM REPORT - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 4

SPECIAL REVENUE FUNDS

REVENUES

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
LCFF Sources	-	-	-	-	-	\$ -
Federal Revenues	222,723	200,000	14,274,396	-	-	14,697,119
Other State Revenues	2,551,549	4,039,507	951,313	-	-	7,542,369
Other Local Revenues	339,463	35,743	1,281,495	-	233,286	1,889,987
Total Revenues	3,113,735	4,275,250	16,507,204	-	233,286	24,129,475

EXPENDITURES

Certificated Salaries	1,649,528	1,247,072	-	-	-	2,896,600
Classified Salaries	882,181	1,292,029	6,160,743	-	-	8,334,953
Employee Benefits	743,578	1,103,927	3,195,393	-	-	5,042,898
Book and Supplies	114,255	251,745	5,635,763	-	-	6,001,763
Services and Other Operating Expenditures	368,242	103,641	420,871	-	-	892,754
Capital Outlay	25,426	-	276,117	-	-	301,543
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	172,981	276,836	794,617	-	-	1,244,434
Total Expenditures	3,956,191	4,275,250	16,483,504	-	-	24,714,945

**INCREASE OF (DECREASE) IN FUND BALANCE
RESULTING FROM OPERATIONS**

(842,456)	-	23,700	-	233,286	(585,470)
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-	-

NET CHANGE IN FUND BALANCE

(842,456)	-	23,700	-	233,286	(585,470)
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BEGINNING FUND BALANCE JULY 1, 2018

1,645,195	45,439	1,647,526	-	39,618,173	42,956,334
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Other Restatements

-	-	-	-	-	-
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ADJUSTED BEGINNING FUND BALANCE

1,645,195	45,439	1,647,526	-	39,618,173	42,956,334
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ENDING FUND BALANCE JUNE 30, 2019

\$ 802,739	\$ 45,439	\$ 1,671,226	\$ -	\$ 39,851,460	\$ 42,370,864
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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 1ST INTERIM REPORT - CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 6

CAPITAL PROJECTS FUNDS

REVENUES

	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
LCFF Sources	-	-	-	-	\$ -
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Other Local Revenues	813,630	1,822,000	12,812	1,135,686	3,784,128
Total Revenues	813,630	1,822,000	12,812	1,135,686	3,784,128

EXPENDITURES

Certificated Salaries	-	-	-	-	-
Classified Salaries	1,396,953	-	-	-	1,396,953
Employee Benefits	647,644	-	-	-	647,644
Book and Supplies	2,312,000	2,435	-	2,500	2,316,935
Services and Other Operating Expenditures	3,956,350	122,631	-	879,815	4,958,796
Capital Outlay	84,758,549	419,869	-	2,116,414	87,294,832
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	93,071,496	544,935	-	2,998,729	96,615,160

**INCREASE OF (DECREASE) IN FUND BALANCE
RESULTING FROM OPERATIONS**

(92,257,866)	1,277,065	12,812	(1,863,043)	(92,831,032)
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Use	-	-	-	-	-

NET CHANGE IN FUND BALANCE

(92,257,866)	1,277,065	12,812	(1,863,043)	(92,831,032)
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BEGINNING FUND BALANCE JULY 1, 2018

137,936,421	8,895,069	-	6,720,202	153,551,692
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Other Restatements

-	-	-	-	-
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ADJUSTED BEGINNING FUND BALANCE

137,936,421	8,895,069	-	6,720,202	153,551,692
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ENDING FUND BALANCE JUNE 30, 2019

\$ 45,678,555	\$ 10,172,134	\$ 12,812	\$ 4,857,159	\$ 60,720,660
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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2018-2019 1ST INTERIM REPORT - OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 8

OTHER FUNDS

REVENUES

	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
LCFF Sources	-	-	-	-	-	\$ -
Federal Revenues	3,201,092	-	-	-	-	3,201,092
Other State Revenues	330,060	-	-	-	-	330,060
Other Local Revenues	86,481,450	-	-	2,010,000	19,330,104	107,821,554
Total Revenues	90,012,602	-	-	2,010,000	19,330,104	111,352,706

EXPENDITURES

Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	173,902	-	173,902
Employee Benefits	-	-	-	90,060	-	90,060
Book and Supplies	-	-	-	3,600	-	3,600
Services and Other Operating Expenditures	-	-	-	2,569,025	19,330,104	21,899,129
Capital Outlay	-	-	-	-	-	-
Other Outgo	75,991,330	-	-	-	-	75,991,330
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	75,991,330	-	-	2,836,587	19,330,104	98,158,021

**INCREASE OF (DECREASE) IN FUND BALANCE
RESULTING FROM OPERATIONS**

14,021,272	-	-	(826,587)	-	13,194,685
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-	-

NET CHANGE IN FUND BALANCE

14,021,272	-	-	(826,587)	-	13,194,685
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BEGINNING FUND BALANCE JULY 1, 2018

70,312,795	940,112	-	1,731,653	28,774,979	101,759,540
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Other Restatements

-	-	-	-	-	-
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ADJUSTED BEGINNING FUND BALANCE

70,312,795	940,112	-	1,731,653	28,774,979	101,759,540
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ENDING FUND BALANCE JUNE 30, 2019

\$ 84,334,067	\$ 940,112	\$ -	\$ 905,066	\$ 28,774,979	\$ 114,954,225
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Section 3

FIRST INTERIM REPORT STATE FORMS

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2018-19			
		Board			
		Approved			
		Operating			
		Budget			
		2018-19			
		Actuals to			
		Date			
		2018-19			
		Projected			
		Totals			
Form	Description	2018-19 Original Budget	2018-19 Board Approved Operating Budget	2018-19 Actuals to Date	2018-19 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund	G	G	G	G
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	280,700,020.00	281,189,208.00	157,188,874.53	281,189,208.00	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	13,193,077.00	10,278,837.00	727,842.08	10,278,837.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,733,836.00	1,733,836.00	1,502,218.43	1,733,836.00	0.00	0.0%
5) TOTAL, REVENUES			295,626,933.00	293,201,881.00	159,418,935.04	293,201,881.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	103,658,432.00	104,515,345.00	28,931,455.76	104,515,345.00	0.00	0.0%
2) Classified Salaries		2000-2999	32,746,234.00	32,813,395.00	10,394,041.72	32,813,395.00	0.00	0.0%
3) Employee Benefits		3000-3999	64,702,247.00	63,729,929.00	17,621,668.85	63,729,929.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,917,061.00	4,561,820.00	1,285,148.89	4,561,820.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	28,427,531.00	29,681,174.00	5,930,776.69	29,681,174.00	0.00	0.0%
6) Capital Outlay		6000-6999	243,443.00	232,500.00	32,249.37	232,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,367,463.00	1,367,463.00	379,863.70	1,367,463.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,284,873.00)	(2,951,930.00)	(754,590.54)	(2,951,930.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			233,777,538.00	233,949,696.00	63,820,614.44	233,949,696.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,849,395.00	59,252,185.00	95,598,320.60	59,252,185.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(58,309,209.00)	(60,224,707.00)	(11,661,532.00)	(60,224,707.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,309,209.00)	(60,224,707.00)	(11,661,532.00)	(60,224,707.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,540,186.00	(972,522.00)	83,936,788.60	(972,522.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,231,170.57	9,231,170.57		9,231,170.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,231,170.57	9,231,170.57		9,231,170.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,231,170.57	9,231,170.57		9,231,170.57		
2) Ending Balance, June 30 (E + F1e)			12,771,356.57	8,258,648.57		8,258,648.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	230,000.00	230,000.00		230,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	424,715.00	424,715.00		424,715.00		
Attendance Audit (Middle College)	0000	9780	424,715.00					
Attendance Audit (Middle College)	0000	9780		424,715.00				
Attendance Audit (Middle College)	0000	9780				424,715.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	12,046,641.57	7,533,933.57		7,533,933.57		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	170,799,192.00	168,628,747.00	46,626,831.72	168,628,747.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	34,537,813.00	37,126,104.00	10,100,150.00	37,126,104.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	606,539.00	606,539.00	0.00	606,539.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,732.00	3,732.00	0.00	3,732.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	65,659,508.00	65,659,508.00	87,423,008.47	65,659,508.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,495,616.00	2,495,616.00	2,434,959.92	2,495,616.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,502,497.00	3,502,497.00	909,684.59	3,502,497.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,156,483.00	13,156,483.00	14,487,061.19	13,156,483.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,502,749.00	4,502,749.00	0.00	4,502,749.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			295,264,129.00	295,681,975.00	161,981,695.89	295,681,975.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,564,109.00)	(14,492,767.00)	(4,792,821.36)	(14,492,767.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			280,700,020.00	281,189,208.00	157,188,874.53	281,189,208.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	8,993,226.00	5,990,270.00	0.00	5,990,270.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,959,384.00	4,048,100.00	675,872.08	4,048,100.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	240,467.00	240,467.00	51,970.00	240,467.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,193,077.00	10,278,837.00	727,842.08	10,278,837.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	433,836.00	433,836.00	326,045.22	433,836.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	149,664.64	100,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	1,200,000.00	1,200,000.00	1,026,508.57	1,200,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,733,836.00	1,733,836.00	1,502,218.43	1,733,836.00	0.00	0.0%
TOTAL, REVENUES			295,626,933.00	293,201,881.00	159,418,935.04	293,201,881.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	86,226,445.00	85,981,146.00	23,561,231.76	85,981,146.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,052,673.00	3,420,907.00	941,587.57	3,420,907.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,149,741.00	12,797,427.00	3,742,393.64	12,797,427.00	0.00	0.0%
Other Certificated Salaries		1900	2,229,573.00	2,315,865.00	686,242.79	2,315,865.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			103,658,432.00	104,515,345.00	28,931,455.76	104,515,345.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,552,812.00	2,609,029.00	759,115.77	2,609,029.00	0.00	0.0%
Classified Support Salaries		2200	10,480,494.00	10,801,569.00	3,837,323.97	10,801,569.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,435,161.00	3,408,827.00	1,068,397.84	3,408,827.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,601,698.00	13,098,391.00	3,874,585.37	13,098,391.00	0.00	0.0%
Other Classified Salaries		2900	2,676,069.00	2,895,579.00	854,618.77	2,895,579.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			32,746,234.00	32,813,395.00	10,394,041.72	32,813,395.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,758,229.00	16,475,351.00	4,561,039.10	16,475,351.00	0.00	0.0%
PERS		3201-3202	5,971,011.00	5,716,040.75	1,707,075.98	5,716,040.75	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,012,535.00	3,705,931.25	1,162,637.10	3,705,931.25	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,323,879.00	19,321,741.00	5,036,339.87	19,321,741.00	0.00	0.0%
Unemployment Insurance		3501-3502	68,925.00	493,995.00	19,203.33	493,995.00	0.00	0.0%
Workers' Compensation		3601-3602	3,957,524.00	4,348,798.00	1,297,459.20	4,348,798.00	0.00	0.0%
OPEB, Allocated		3701-3702	12,988,402.00	13,056,493.00	3,642,423.48	13,056,493.00	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	621,742.00	611,579.00	195,490.79	611,579.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			64,702,247.00	63,729,929.00	17,621,668.85	63,729,929.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	205,000.00	205,000.00	16,942.89	205,000.00	0.00	0.0%
Materials and Supplies		4300	3,588,261.00	3,271,041.00	1,080,758.23	3,271,041.00	0.00	0.0%
Noncapitalized Equipment		4400	1,123,800.00	1,085,779.00	187,447.77	1,085,779.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,917,061.00	4,561,820.00	1,285,148.89	4,561,820.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,285,097.00	3,454,283.00	1,745,339.62	3,454,283.00	0.00	0.0%
Travel and Conferences		5200	448,358.00	445,552.00	57,065.10	445,552.00	0.00	0.0%
Dues and Memberships		5300	70,200.00	69,510.00	54,188.97	69,510.00	0.00	0.0%
Insurance		5400-5450	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,188,160.00	5,193,669.00	1,649,654.58	5,193,669.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	978,062.00	936,480.00	182,193.84	936,480.00	0.00	0.0%
Transfers of Direct Costs		5710	(4,700,000.00)	(4,700,000.00)	(2,350,000.00)	(4,700,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	77,991.00	96,614.00	23,045.49	96,614.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,476,589.00	20,638,596.00	4,183,165.33	20,638,596.00	0.00	0.0%
Communications		5900	1,603,074.00	1,546,470.00	386,123.76	1,546,470.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,427,531.00	29,681,174.00	5,930,776.69	29,681,174.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	243,443.00	232,500.00	32,249.37	232,500.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			243,443.00	232,500.00	32,249.37	232,500.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	(3,586.00)	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	397,463.00	397,463.00	83,449.70	397,463.00	0.00	0.0%
Other Debt Service - Principal		7439	970,000.00	970,000.00	300,000.00	970,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,367,463.00	1,367,463.00	379,863.70	1,367,463.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,206,270.00)	(1,707,496.00)	(647,326.46)	(1,707,496.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,078,603.00)	(1,244,434.00)	(107,264.08)	(1,244,434.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,284,873.00)	(2,951,930.00)	(754,590.54)	(2,951,930.00)	0.00	0.0%
TOTAL, EXPENDITURES			233,777,538.00	233,949,696.00	63,820,614.44	233,949,696.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(58,309,209.00)	(60,224,707.00)	(11,661,532.00)	(60,224,707.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(58,309,209.00)	(60,224,707.00)	(11,661,532.00)	(60,224,707.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(58,309,209.00)	(60,224,707.00)	(11,661,532.00)	(60,224,707.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,829,951.00	21,146,676.00	1,559,314.67	21,146,676.00	0.00	0.0%
3) Other State Revenue		8300-8599	28,347,064.00	29,997,623.00	9,034,480.68	29,997,623.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,600,167.00	16,585,989.00	16,038,125.75	16,585,989.00	0.00	0.0%
5) TOTAL, REVENUES			64,777,182.00	67,730,288.00	26,631,921.10	67,730,288.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	39,137,777.00	40,981,987.00	11,350,477.72	40,981,987.00	0.00	0.0%
2) Classified Salaries		2000-2999	24,379,429.00	24,636,591.00	7,168,876.94	24,636,591.00	0.00	0.0%
3) Employee Benefits		3000-3999	29,112,203.00	24,457,309.00	7,641,763.18	24,457,309.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,693,362.00	12,309,282.00	962,569.90	12,309,282.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,477,299.00	33,686,352.00	8,679,060.83	33,686,352.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,458,445.00	3,274,621.00	1,131,548.61	3,274,621.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,219,901.00	1,219,901.00	0.00	1,219,901.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,206,270.00	1,707,496.00	647,326.46	1,707,496.00	0.00	0.0%
9) TOTAL, EXPENDITURES			126,684,686.00	142,273,539.00	37,581,623.64	142,273,539.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,907,504.00)	(74,543,251.00)	(10,949,702.54)	(74,543,251.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	58,309,209.00	60,224,707.00	11,661,532.00	60,224,707.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			58,309,209.00	60,224,707.00	11,661,532.00	60,224,707.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,598,295.00)	(14,318,544.00)	711,829.46	(14,318,544.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,343,379.69	19,343,375.32		19,343,375.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,343,379.69	19,343,375.32		19,343,375.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,343,379.69	19,343,375.32		19,343,375.32		
2) Ending Balance, June 30 (E + F1e)			15,745,084.69	5,024,831.32		5,024,831.32		
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	15,745,084.69	5,024,831.87		5,024,831.87		
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	(0.55)		(0.55)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,251,007.00	6,251,007.00	0.00	6,251,007.00	0.00	0.0%
Special Education Discretionary Grants		8182	749,157.00	749,046.00	0.00	749,046.00	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	8,142,124.00	8,852,783.00	1,200,655.47	8,852,783.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	1,014,828.00	1,012,327.00	0.00	1,012,327.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	142,854.00	282,660.00	37,650.12	282,660.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,912,637.00	1,841,249.00	159,864.26	1,841,249.00	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	197,860.00	758,564.00	0.00	758,564.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	220,891.00	240,658.00	0.00	240,658.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,198,593.00	1,158,382.00	161,144.82	1,158,382.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			19,829,951.00	21,146,676.00	1,559,314.67	21,146,676.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	17,374,493.00	17,374,493.00	4,917,832.08	17,374,493.00	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 Materials		8560	1,301,715.00	1,420,856.00	726,607.14	1,420,856.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,711,261.00	3,629,307.00	0.00	3,629,307.00	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	1,548,096.00	2,022,155.00	2,022,154.98	2,022,155.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,411,499.00	5,550,812.00	1,367,886.48	5,550,812.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			28,347,064.00	29,997,623.00	9,034,480.68	29,997,623.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	9,718,500.00	9,753,461.00	9,698,583.22	9,753,461.00	0.00	0.0%
Other		8622	5,616,576.00	5,616,576.00	5,566,813.65	5,616,576.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	25,604.00	25,604.25	25,604.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		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	1,265,091.00	1,190,348.00	747,124.63	1,190,348.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,600,167.00	16,585,989.00	16,038,125.75	16,585,989.00	0.00	0.0%
TOTAL, REVENUES			64,777,182.00	67,730,288.00	26,631,921.10	67,730,288.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	26,356,392.00	27,276,610.00	7,553,619.53	27,276,610.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	6,502,160.00	6,819,603.00	1,832,980.81	6,819,603.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,562,075.00	2,873,100.00	886,826.32	2,873,100.00	0.00	0.0%
Other Certificated Salaries		1900	3,717,150.00	4,012,674.00	1,077,051.06	4,012,674.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			39,137,777.00	40,981,987.00	11,350,477.72	40,981,987.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,144,569.00	13,401,177.00	3,670,235.98	13,401,177.00	0.00	0.0%
Classified Support Salaries		2200	7,002,648.00	6,709,150.00	2,108,283.20	6,709,150.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	705,671.00	645,424.00	203,073.50	645,424.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,296,951.00	2,561,121.00	740,376.18	2,561,121.00	0.00	0.0%
Other Classified Salaries		2900	1,229,590.00	1,319,719.00	446,908.08	1,319,719.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,379,429.00	24,636,591.00	7,168,876.94	24,636,591.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,788,361.00	5,438,422.00	1,540,906.05	5,438,422.00	0.00	0.0%
PERS		3201-3202	4,603,101.00	4,233,918.00	1,197,600.52	4,233,918.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,465,079.00	2,240,458.00	672,579.13	2,240,458.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,718,103.00	5,189,424.00	2,033,948.36	5,189,424.00	0.00	0.0%
Unemployment Insurance		3501-3502	31,839.00	31,485.00	9,093.88	31,485.00	0.00	0.0%
Workers' Compensation		3601-3602	1,819,342.00	1,878,967.00	609,059.25	1,878,967.00	0.00	0.0%
OPEB, Allocated		3701-3702	5,399,167.00	5,181,948.00	1,486,670.99	5,181,948.00	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	287,211.00	262,687.00	91,905.00	262,687.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,112,203.00	24,457,309.00	7,641,763.18	24,457,309.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,174,259.00	3,296,441.00	140,288.32	3,296,441.00	0.00	0.0%
Books and Other Reference Materials		4200	28,500.00	150,039.00	(13,180.22)	150,039.00	0.00	0.0%
Materials and Supplies		4300	4,215,086.00	8,358,214.00	803,774.07	8,358,214.00	0.00	0.0%
Noncapitalized Equipment		4400	275,517.00	504,588.00	31,687.73	504,588.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,693,362.00	12,309,282.00	962,569.90	12,309,282.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,128,264.00	4,703,310.00	776,385.13	4,703,310.00	0.00	0.0%
Travel and Conferences		5200	659,158.00	1,036,926.00	159,665.04	1,036,926.00	0.00	0.0%
Dues and Memberships		5300	71,500.00	88,118.00	79,209.26	88,118.00	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	2,693,152.00	5,876,344.00	1,625,450.68	5,876,344.00	0.00	0.0%
Transfers of Direct Costs		5710	4,700,000.00	4,700,000.00	2,350,000.00	4,700,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,692.00	50,930.00	10,896.02	50,930.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,169,233.00	17,184,153.00	3,671,128.29	17,184,153.00	0.00	0.0%
Communications		5900	45,300.00	46,571.00	6,326.41	46,571.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,477,299.00	33,686,352.00	8,679,060.83	33,686,352.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,496,754.00	340,551.00	1,496,754.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,323,445.00	1,143,677.00	758,675.55	1,143,677.00	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	135,000.00	634,190.00	32,322.06	634,190.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,458,445.00	3,274,621.00	1,131,548.61	3,274,621.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	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	1,219,901.00	1,219,901.00	0.00	1,219,901.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,219,901.00	1,219,901.00	0.00	1,219,901.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,206,270.00	1,707,496.00	647,326.46	1,707,496.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,206,270.00	1,707,496.00	647,326.46	1,707,496.00	0.00	0.0%
TOTAL, EXPENDITURES			126,684,686.00	142,273,539.00	37,581,623.64	142,273,539.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	58,309,209.00	60,224,707.00	11,661,532.00	60,224,707.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			58,309,209.00	60,224,707.00	11,661,532.00	60,224,707.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			58,309,209.00	60,224,707.00	11,661,532.00	60,224,707.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	280,700,020.00	281,189,208.00	157,188,874.53	281,189,208.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,829,951.00	21,146,676.00	1,559,314.67	21,146,676.00	0.00	0.0%
3) Other State Revenue		8300-8599	41,540,141.00	40,276,460.00	9,762,322.76	40,276,460.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,334,003.00	18,319,825.00	17,540,344.18	18,319,825.00	0.00	0.0%
5) TOTAL, REVENUES			360,404,115.00	360,932,169.00	186,050,856.14	360,932,169.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	142,796,209.00	145,497,332.00	40,281,933.48	145,497,332.00	0.00	0.0%
2) Classified Salaries		2000-2999	57,125,663.00	57,449,986.00	17,562,918.66	57,449,986.00	0.00	0.0%
3) Employee Benefits		3000-3999	93,814,450.00	88,187,238.00	25,263,432.03	88,187,238.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,610,423.00	16,871,102.00	2,247,718.79	16,871,102.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	49,904,830.00	63,367,526.00	14,609,837.52	63,367,526.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,701,888.00	3,507,121.00	1,163,797.98	3,507,121.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,587,364.00	2,587,364.00	379,863.70	2,587,364.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,078,603.00)	(1,244,434.00)	(107,264.08)	(1,244,434.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			360,462,224.00	376,223,235.00	101,402,238.08	376,223,235.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,109.00)	(15,291,066.00)	84,648,618.06	(15,291,066.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,109.00)	(15,291,066.00)	84,648,618.06	(15,291,066.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,574,550.26	28,574,545.89		28,574,545.89	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,574,550.26	28,574,545.89		28,574,545.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,574,550.26	28,574,545.89		28,574,545.89		
2) Ending Balance, June 30 (E + F1e)			28,516,441.26	13,283,479.89		13,283,479.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	230,000.00	230,000.00		230,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	15,745,084.69	5,024,831.87		5,024,831.87		
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	424,715.00	424,715.00		424,715.00		
Attendance Audit (Middle College)	0000	9780	424,715.00					
Attendance Audit (Middle College)	0000	9780		424,715.00				
Attendance Audit (Middle College)	0000	9780				424,715.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	12,046,641.57	7,533,933.02		7,533,933.02		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	170,799,192.00	168,628,747.00	46,626,831.72	168,628,747.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	34,537,813.00	37,126,104.00	10,100,150.00	37,126,104.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	606,539.00	606,539.00	0.00	606,539.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,732.00	3,732.00	0.00	3,732.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	65,659,508.00	65,659,508.00	87,423,008.47	65,659,508.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,495,616.00	2,495,616.00	2,434,959.92	2,495,616.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,502,497.00	3,502,497.00	909,684.59	3,502,497.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,156,483.00	13,156,483.00	14,487,061.19	13,156,483.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,502,749.00	4,502,749.00	0.00	4,502,749.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			295,264,129.00	295,681,975.00	161,981,695.89	295,681,975.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,564,109.00)	(14,492,767.00)	(4,792,821.36)	(14,492,767.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			280,700,020.00	281,189,208.00	157,188,874.53	281,189,208.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,251,007.00	6,251,007.00	0.00	6,251,007.00	0.00	0.0%
Special Education Discretionary Grants		8182	749,157.00	749,046.00	0.00	749,046.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	8,142,124.00	8,852,783.00	1,200,655.47	8,852,783.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	1,014,828.00	1,012,327.00	0.00	1,012,327.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	142,854.00	282,660.00	37,650.12	282,660.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,912,637.00	1,841,249.00	159,864.26	1,841,249.00	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	197,860.00	758,564.00	0.00	758,564.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	220,891.00	240,658.00	0.00	240,658.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,198,593.00	1,158,382.00	161,144.82	1,158,382.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			19,829,951.00	21,146,676.00	1,559,314.67	21,146,676.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	17,374,493.00	17,374,493.00	4,917,832.08	17,374,493.00	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	8,993,226.00	5,990,270.00	0.00	5,990,270.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,261,099.00	5,468,956.00	1,402,479.22	5,468,956.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,711,261.00	3,629,307.00	0.00	3,629,307.00	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	1,548,096.00	2,022,155.00	2,022,154.98	2,022,155.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,651,966.00	5,791,279.00	1,419,856.48	5,791,279.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			41,540,141.00	40,276,460.00	9,762,322.76	40,276,460.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	9,718,500.00	9,753,461.00	9,698,583.22	9,753,461.00	0.00	0.0%
Other		8622	5,616,576.00	5,616,576.00	5,566,813.65	5,616,576.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	433,836.00	459,440.00	351,649.47	459,440.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	149,664.64	100,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	2,465,091.00	2,390,348.00	1,773,633.20	2,390,348.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,334,003.00	18,319,825.00	17,540,344.18	18,319,825.00	0.00	0.0%
TOTAL, REVENUES			360,404,115.00	360,932,169.00	186,050,856.14	360,932,169.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	112,582,837.00	113,257,756.00	31,114,851.29	113,257,756.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,554,833.00	10,240,510.00	2,774,568.38	10,240,510.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,711,816.00	15,670,527.00	4,629,219.96	15,670,527.00	0.00	0.0%
Other Certificated Salaries		1900	5,946,723.00	6,328,539.00	1,763,293.85	6,328,539.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			142,796,209.00	145,497,332.00	40,281,933.48	145,497,332.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,697,381.00	16,010,206.00	4,429,351.75	16,010,206.00	0.00	0.0%
Classified Support Salaries		2200	17,483,142.00	17,510,719.00	5,945,607.17	17,510,719.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,140,832.00	4,054,251.00	1,271,471.34	4,054,251.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	15,898,649.00	15,659,512.00	4,614,961.55	15,659,512.00	0.00	0.0%
Other Classified Salaries		2900	3,905,659.00	4,215,298.00	1,301,526.85	4,215,298.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			57,125,663.00	57,449,986.00	17,562,918.66	57,449,986.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,546,590.00	21,913,773.00	6,101,945.15	21,913,773.00	0.00	0.0%
PERS		3201-3202	10,574,112.00	9,949,958.75	2,904,676.50	9,949,958.75	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,477,614.00	5,946,389.25	1,835,216.23	5,946,389.25	0.00	0.0%
Health and Welfare Benefits		3401-3402	29,041,982.00	24,511,165.00	7,070,288.23	24,511,165.00	0.00	0.0%
Unemployment Insurance		3501-3502	100,764.00	525,480.00	28,297.21	525,480.00	0.00	0.0%
Workers' Compensation		3601-3602	5,776,866.00	6,227,765.00	1,906,518.45	6,227,765.00	0.00	0.0%
OPEB, Allocated		3701-3702	18,387,569.00	18,238,441.00	5,129,094.47	18,238,441.00	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	908,953.00	874,266.00	287,395.79	874,266.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			93,814,450.00	88,187,238.00	25,263,432.03	88,187,238.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,174,259.00	3,296,441.00	140,288.32	3,296,441.00	0.00	0.0%
Books and Other Reference Materials		4200	233,500.00	355,039.00	3,762.67	355,039.00	0.00	0.0%
Materials and Supplies		4300	7,803,347.00	11,629,255.00	1,884,532.30	11,629,255.00	0.00	0.0%
Noncapitalized Equipment		4400	1,399,317.00	1,590,367.00	219,135.50	1,590,367.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,610,423.00	16,871,102.00	2,247,718.79	16,871,102.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	8,413,361.00	8,157,593.00	2,521,724.75	8,157,593.00	0.00	0.0%
Travel and Conferences		5200	1,107,516.00	1,482,478.00	216,730.14	1,482,478.00	0.00	0.0%
Dues and Memberships		5300	141,700.00	157,628.00	133,398.23	157,628.00	0.00	0.0%
Insurance		5400-5450	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,188,160.00	5,193,669.00	1,649,654.58	5,193,669.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,671,214.00	6,812,824.00	1,807,644.52	6,812,824.00	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	88,683.00	147,544.00	33,941.51	147,544.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	27,645,822.00	37,822,749.00	7,854,293.62	37,822,749.00	0.00	0.0%
Communications		5900	1,648,374.00	1,593,041.00	392,450.17	1,593,041.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,904,830.00	63,367,526.00	14,609,837.52	63,367,526.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,496,754.00	340,551.00	1,496,754.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,323,445.00	1,143,677.00	758,675.55	1,143,677.00	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	378,443.00	866,690.00	64,571.43	866,690.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,701,888.00	3,507,121.00	1,163,797.98	3,507,121.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	(3,586.00)	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	1,219,901.00	1,219,901.00	0.00	1,219,901.00	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	397,463.00	397,463.00	83,449.70	397,463.00	0.00	0.0%
Other Debt Service - Principal		7439	970,000.00	970,000.00	300,000.00	970,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,587,364.00	2,587,364.00	379,863.70	2,587,364.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,078,603.00)	(1,244,434.00)	(107,264.08)	(1,244,434.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,078,603.00)	(1,244,434.00)	(107,264.08)	(1,244,434.00)	0.00	0.0%
TOTAL, EXPENDITURES			360,462,224.00	376,223,235.00	101,402,238.08	376,223,235.00	0.00	0.0%

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

Resource	Description	2018-19
		Projected Year Totals
5640	Medi-Cal Billing Option	1,457,839.81
6264	Educator Effectiveness (15-16)	9,593.77
6300	Lottery: Instructional Materials	469,484.24
6382	California Career Pathways Trust (16-17)	3.00
6512	Special Ed: Mental Health Services	0.18
7085	Learning Communities for School Success P	588,547.76
7338	College Readiness Block Grant	0.21
8150	Ongoing & Major Maintenance Account (RM,	118,247.27
9010	Other Restricted Local	2,381,115.63
Total, Restricted Balance		5,024,831.87

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	268,632.00	222,723.00	0.00	222,723.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,053,907.00	2,551,549.00	14,948.00	2,551,549.00	0.00	0.0%
4) Other Local Revenue		8600-8799	344,616.00	339,463.00	60,018.61	339,463.00	0.00	0.0%
5) TOTAL, REVENUES			3,667,155.00	3,113,735.00	74,966.61	3,113,735.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,431,948.00	1,649,528.00	268,114.52	1,649,528.00	0.00	0.0%
2) Classified Salaries		2000-2999	879,511.00	882,181.00	204,432.38	882,181.00	0.00	0.0%
3) Employee Benefits		3000-3999	825,080.00	743,578.00	169,545.85	743,578.00	0.00	0.0%
4) Books and Supplies		4000-4999	189,428.00	114,255.00	17,557.76	114,255.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	183,249.00	368,242.00	118,188.83	368,242.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	25,426.00	25,426.00	25,426.00	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	157,939.00	172,981.00	38,053.17	172,981.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,667,155.00	3,956,191.00	841,318.51	3,956,191.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(842,456.00)	(766,351.90)	(842,456.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(842,456.00)	(766,351.90)	(842,456.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,645,195.06	1,645,195.06		1,645,195.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,645,195.06	1,645,195.06		1,645,195.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,645,195.06	1,645,195.06		1,645,195.06		
2) Ending Balance, June 30 (E + F1e)			1,645,195.06	802,739.06		802,739.06		
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	786,267.00	28,241.00		28,241.00		
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	858,928.06	774,498.06		774,498.06		
Unassigned/Unappropriated	0000	9780	858,928.06					
Unassigned/Unappropriated	0000	9780		774,498.06				
Unassigned/Unappropriated	0000	9780				774,498.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	268,632.00	222,723.00	0.00	222,723.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			268,632.00	222,723.00	0.00	222,723.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	3,053,907.00	2,551,549.00	0.00	2,551,549.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	14,948.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,053,907.00	2,551,549.00	14,948.00	2,551,549.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	6,654.59	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	262,811.00	262,811.00	57,947.40	262,811.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	81,805.00	76,652.00	(4,583.38)	76,652.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			344,616.00	339,463.00	60,018.61	339,463.00	0.00	0.0%
TOTAL, REVENUES			3,667,155.00	3,113,735.00	74,966.61	3,113,735.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,111,629.00	1,227,911.00	216,321.14	1,227,911.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	80,279.00	128,001.00	(6,578.83)	128,001.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	119,781.00	165,308.00	55,253.76	165,308.00	0.00	0.0%
Other Certificated Salaries		1900	120,259.00	128,308.00	3,118.45	128,308.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,431,948.00	1,649,528.00	268,114.52	1,649,528.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	144,441.00	100,846.00	5,044.83	100,846.00	0.00	0.0%
Classified Support Salaries		2200	114,352.00	171,123.00	53,848.02	171,123.00	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	363,768.00	386,312.00	121,000.06	386,312.00	0.00	0.0%
Other Classified Salaries		2900	256,950.00	223,900.00	24,539.47	223,900.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			879,511.00	882,181.00	204,432.38	882,181.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	233,120.00	199,124.00	29,913.11	199,124.00	0.00	0.0%
PERS		3201-3202	159,842.00	110,463.00	29,048.62	110,463.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	88,323.00	77,105.00	18,584.83	77,105.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	185,195.00	191,110.00	50,959.68	191,110.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,156.00	1,226.00	237.07	1,226.00	0.00	0.0%
Workers' Compensation		3601-3602	66,244.00	66,254.00	15,479.55	66,254.00	0.00	0.0%
OPEB, Allocated		3701-3702	87,600.00	91,084.00	23,711.15	91,084.00	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	3,600.00	7,212.00	1,611.84	7,212.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			825,080.00	743,578.00	169,545.85	743,578.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	189,428.00	110,314.00	13,617.00	110,314.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	3,941.00	3,940.76	3,941.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			189,428.00	114,255.00	17,557.76	114,255.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,000.00	40,019.00	6,639.33	40,019.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	35,500.00	35,500.00	0.00	35,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	48,500.00	47,000.00	11,047.49	47,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	75,802.00	31,395.23	75,802.00	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	500.00	5,500.00	0.00	5,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	66,249.00	125,421.00	59,707.36	125,421.00	0.00	0.0%
Communications		5900	27,500.00	39,000.00	9,399.42	39,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			183,249.00	368,242.00	118,188.83	368,242.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	25,426.00	25,426.00	25,426.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	25,426.00	25,426.00	25,426.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	157,939.00	172,981.00	38,053.17	172,981.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			157,939.00	172,981.00	38,053.17	172,981.00	0.00	0.0%
TOTAL, EXPENDITURES			3,667,155.00	3,956,191.00	841,318.51	3,956,191.00		

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

Resource	Description	2018/19
		Projected Year Totals
6391	Adult Education Block Grant Program	0.13
9010	Other Restricted Local	28,240.87
Total, Restricted Balance		28,241.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	400,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,700,615.00	4,039,507.00	1,315,024.22	4,039,507.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	35,743.00	3,168.89	35,743.00	0.00	0.0%
5) TOTAL, REVENUES			4,135,615.00	4,275,250.00	1,318,193.11	4,275,250.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,236,070.00	1,247,072.00	330,749.18	1,247,072.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,296,076.00	1,292,029.00	325,617.86	1,292,029.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,047,540.00	1,103,927.00	258,046.67	1,103,927.00	0.00	0.0%
4) Books and Supplies		4000-4999	419,882.00	251,745.00	8,014.37	251,745.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	103,641.00	22,127.84	103,641.00	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	126,047.00	276,836.00	69,210.91	276,836.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,135,615.00	4,275,250.00	1,013,766.83	4,275,250.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	304,426.28	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	304,426.28	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,439.49	45,439.49		45,439.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,439.49	45,439.49		45,439.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,439.49	45,439.49		45,439.49		
2) Ending Balance, June 30 (E + F1e)			45,439.49	45,439.49		45,439.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13.45	13.45		13.45		
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	45,426.04	45,426.04		45,426.04		
Unassigned/Unappropriated	0000	9780	45,426.04					
Unassigned/Unappropriated	0000	9780		45,426.04				
Unassigned/Unappropriated	0000	9780				45,426.04		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	400,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			400,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	3,700,615.00	3,886,163.00	1,232,305.00	3,886,163.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	153,344.00	82,719.22	153,344.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,700,615.00	4,039,507.00	1,315,024.22	4,039,507.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(5,269.26)	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								
Child Development Parent Fees		8673	35,000.00	35,000.00	7,694.18	35,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	743.00	743.97	743.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	35,743.00	3,168.89	35,743.00	0.00	0.0%
TOTAL, REVENUES			4,135,615.00	4,275,250.00	1,318,193.11	4,275,250.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,064,915.00	1,080,891.00	300,220.90	1,080,891.00	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	87,199.00	87,199.00	30,528.28	87,199.00	0.00	0.0%
Other Certificated Salaries		1900	83,956.00	78,982.00	0.00	78,982.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,236,070.00	1,247,072.00	330,749.18	1,247,072.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	853,848.00	853,670.00	239,051.06	853,670.00	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	193,548.00	193,548.00	76,190.77	193,548.00	0.00	0.0%
Other Classified Salaries		2900	248,680.00	244,811.00	10,376.03	244,811.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,296,076.00	1,292,029.00	325,617.86	1,292,029.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	201,380.00	203,121.00	53,615.00	203,121.00	0.00	0.0%
PERS		3201-3202	229,553.00	228,422.00	50,165.18	228,422.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	114,961.00	114,552.00	29,165.86	114,552.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	247,644.00	258,418.00	50,953.66	258,418.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,246.00	1,252.00	322.83	1,252.00	0.00	0.0%
Workers' Compensation		3601-3602	71,646.00	68,047.00	21,662.20	68,047.00	0.00	0.0%
OPEB, Allocated		3701-3702	173,010.00	222,015.00	49,761.94	222,015.00	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	8,100.00	8,100.00	2,400.00	8,100.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,047,540.00	1,103,927.00	258,046.67	1,103,927.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	419,882.00	251,745.00	8,014.37	251,745.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			419,882.00	251,745.00	8,014.37	251,745.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	44,986.00	7,517.70	44,986.00	0.00	0.0%
Dues and Memberships		5300	0.00	2,650.00	1,206.45	2,650.00	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	2,977.00	1,926.40	2,977.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	52,928.00	11,477.29	52,928.00	0.00	0.0%
Communications		5900	0.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	103,641.00	22,127.84	103,641.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	126,047.00	276,836.00	69,210.91	276,836.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			126,047.00	276,836.00	69,210.91	276,836.00	0.00	0.0%
TOTAL, EXPENDITURES			4,135,615.00	4,275,250.00	1,013,766.83	4,275,250.00		

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

Resource	Description	2018/19
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	13.45
Total, Restricted Balance		13.45

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,817,665.00	14,274,396.00	2,469,710.36	14,274,396.00	0.00	0.0%
3) Other State Revenue		8300-8599	951,313.00	951,313.00	163,800.95	951,313.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,277,495.00	1,281,495.00	179,552.72	1,281,495.00	0.00	0.0%
5) TOTAL, REVENUES			16,046,473.00	16,507,204.00	2,813,064.03	16,507,204.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,922,338.00	6,160,743.00	1,827,856.87	6,160,743.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,064,670.00	3,195,393.00	862,932.46	3,195,393.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,570,289.00	5,635,763.00	1,440,869.19	5,635,763.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	445,559.00	420,871.00	75,227.23	420,871.00	0.00	0.0%
6) Capital Outlay		6000-6999	250,000.00	276,117.00	0.00	276,117.00	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	794,617.00	794,617.00	0.00	794,617.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,047,473.00	16,483,504.00	4,206,885.75	16,483,504.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,000.00)	23,700.00	(1,393,821.72)	23,700.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,000.00)	23,700.00	(1,393,821.72)	23,700.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,647,525.53	1,647,525.53		1,647,525.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,647,525.53	1,647,525.53		1,647,525.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,647,525.53	1,647,525.53		1,647,525.53		
2) Ending Balance, June 30 (E + F1e)			1,646,525.53	1,671,225.53		1,671,225.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,620,623.18	1,671,225.18		1,671,225.18		
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	26,902.35	0.35		0.35		
Unassigned/Unappropriated	0000	9780	26,902.35					
Unassigned/Unappropriated	0000	9780		0.35				
Unassigned/Unappropriated	0000	9780				0.35		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1,000.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	10,872,885.00	11,329,616.00	1,903,236.88	11,329,616.00	0.00	0.0%
Donated Food Commodities		8221	2,844,780.00	2,844,780.00	474,180.18	2,844,780.00	0.00	0.0%
All Other Federal Revenue		8290	100,000.00	100,000.00	92,293.30	100,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,817,665.00	14,274,396.00	2,469,710.36	14,274,396.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	951,313.00	951,313.00	163,800.95	951,313.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			951,313.00	951,313.00	163,800.95	951,313.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,267,295.00	1,267,295.00	176,610.70	1,267,295.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	(10,169.84)	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,200.00	9,200.00	13,111.86	9,200.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,277,495.00	1,281,495.00	179,552.72	1,281,495.00	0.00	0.0%
TOTAL, REVENUES			16,046,473.00	16,507,204.00	2,813,064.03	16,507,204.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	5,333,762.00	5,549,873.00	1,652,485.88	5,549,873.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	306,878.00	316,972.00	77,435.72	316,972.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	281,698.00	293,898.00	97,935.27	293,898.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,922,338.00	6,160,743.00	1,827,856.87	6,160,743.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	69.08	0.00	0.00	0.0%
PERS		3201-3202	1,080,305.00	1,125,082.00	252,339.38	1,125,082.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	456,590.00	475,603.00	136,613.14	475,603.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	804,127.00	839,296.00	198,420.18	839,296.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,975.00	3,018.00	919.62	3,018.00	0.00	0.0%
Workers' Compensation		3601-3602	170,773.00	177,874.00	59,947.94	177,874.00	0.00	0.0%
OPEB, Allocated		3701-3702	503,700.00	526,162.00	197,823.12	526,162.00	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	46,200.00	48,358.00	16,800.00	48,358.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,064,670.00	3,195,393.00	862,932.46	3,195,393.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	243,000.00	263,601.00	54,075.95	263,601.00	0.00	0.0%
Noncapitalized Equipment		4400	20,000.00	37,911.00	24,976.74	37,911.00	0.00	0.0%
Food		4700	5,307,289.00	5,334,251.00	1,361,816.50	5,334,251.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,570,289.00	5,635,763.00	1,440,869.19	5,635,763.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	22,501.00	35,738.00	15,106.21	35,738.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	78,000.00	66,100.00	0.00	66,100.00	0.00	0.0%
Operations and Housekeeping Services		5500	197,000.00	197,433.00	52,993.82	197,433.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	180,000.00	226,763.00	72,914.55	226,763.00	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	(90,183.00)	(156,021.00)	(35,867.91)	(156,021.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	57,791.00	50,408.00	(29,974.53)	50,408.00	0.00	0.0%
Communications		5900	300.00	300.00	55.09	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			445,559.00	420,871.00	75,227.23	420,871.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	250,000.00	276,117.00	0.00	276,117.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			250,000.00	276,117.00	0.00	276,117.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	794,617.00	794,617.00	0.00	794,617.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			794,617.00	794,617.00	0.00	794,617.00	0.00	0.0%
TOTAL, EXPENDITURES			16,047,473.00	16,483,504.00	4,206,885.75	16,483,504.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	64,838.00
5330	Child Nutrition: Summer Food Service Program Operations	1,606,386.66
9010	Other Restricted Local	0.52
Total, Restricted Balance		<u>1,671,225.18</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	233,286.00	233,286.21	233,286.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	233,286.00	233,286.21	233,286.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	233,286.00	233,286.21	233,286.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	233,286.00	233,286.21	233,286.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,618,173.49	39,618,173.49		39,618,173.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,618,173.49	39,618,173.49		39,618,173.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,618,173.49	39,618,173.49		39,618,173.49		
2) Ending Balance, June 30 (E + F1e)			39,618,173.49	39,851,459.49		39,851,459.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	7,000,000.00		7,000,000.00		
Other Commitments		9760	39,618,173.49	0.00		0.00		
Reserve for Economic Uncertainties	0000	9760	32,618,173.49					
Tech Replacement	0000	9760	7,000,000.00					
Reserve for Economic Uncertainties at 9%	0000	9760						
Tech Replacement	0000	9760						
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	32,851,459.49		32,851,459.49		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	233,286.00	233,286.21	233,286.00	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%
TOTAL, OTHER LOCAL REVENUE			0.00	233,286.00	233,286.21	233,286.00	0.00	0.0%
TOTAL, REVENUES			0.00	233,286.00	233,286.21	233,286.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19 Projected Year Totals
Total, Restricted Balance		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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	525,000.00	813,630.00	813,628.94	813,630.00	0.00	0.0%
5) TOTAL, REVENUES			525,000.00	813,630.00	813,628.94	813,630.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,523,250.00	1,396,953.00	349,055.64	1,396,953.00	0.00	0.0%
3) Employee Benefits		3000-3999	767,923.00	647,644.00	160,969.96	647,644.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,257,206.00	2,312,000.00	4,876.07	2,312,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,728,038.00	3,956,350.00	1,159,157.93	3,956,350.00	0.00	0.0%
6) Capital Outlay		6000-6999	82,628,388.00	84,758,549.00	18,327,715.99	84,758,549.00	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			91,904,805.00	93,071,496.00	20,001,775.59	93,071,496.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(91,379,805.00)	(92,257,866.00)	(19,188,146.65)	(92,257,866.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(91,379,805.00)	(92,257,866.00)	(19,188,146.65)	(92,257,866.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	137,936,421.08	137,936,421.08		137,936,421.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,936,421.08	137,936,421.08		137,936,421.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,936,421.08	137,936,421.08		137,936,421.08		
2) Ending Balance, June 30 (E + F1e)			46,556,616.08	45,678,555.08		45,678,555.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	46,556,616.08	45,678,555.08		45,678,555.08		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	525,000.00	788,403.00	788,402.35	788,403.00	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	25,227.00	25,226.59	25,227.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			525,000.00	813,630.00	813,628.94	813,630.00	0.00	0.0%
TOTAL, REVENUES			525,000.00	813,630.00	813,628.94	813,630.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,092,439.00	964,095.00	226,929.20	964,095.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	430,811.00	432,858.00	122,126.44	432,858.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,523,250.00	1,396,953.00	349,055.64	1,396,953.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,108.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	274,119.00	206,787.00	60,444.54	206,787.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	116,133.00	125,077.00	22,514.75	125,077.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	215,573.00	157,690.00	42,378.04	157,690.00	0.00	0.0%
Unemployment Insurance		3501-3502	766.00	21,611.00	173.25	21,611.00	0.00	0.0%
Workers' Compensation		3601-3602	43,879.00	43,391.00	11,101.16	43,391.00	0.00	0.0%
OPEB, Allocated		3701-3702	104,025.00	87,268.00	22,418.22	87,268.00	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	10,320.00	5,820.00	1,940.00	5,820.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			767,923.00	647,644.00	160,969.96	647,644.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	984,618.00	2,306,650.00	376.07	2,306,650.00	0.00	0.0%
Noncapitalized Equipment		4400	1,272,588.00	5,350.00	4,500.00	5,350.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,257,206.00	2,312,000.00	4,876.07	2,312,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	2,500.00	287.10	2,500.00	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	1,673,581.00	726,318.00	722,241.17	726,318.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,047,457.00	3,225,769.00	436,629.66	3,225,769.00	0.00	0.0%
Communications		5900	0.00	1,763.00	0.00	1,763.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,728,038.00	3,956,350.00	1,159,157.93	3,956,350.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,812,103.00	603,160.00	167,959.89	603,160.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	80,706,569.00	79,337,239.00	17,332,176.44	79,337,239.00	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	109,716.00	4,818,150.00	827,579.66	4,818,150.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			82,628,388.00	84,758,549.00	18,327,715.99	84,758,549.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			91,904,805.00	93,071,498.00	20,001,775.59	93,071,498.00		

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

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	45,678,555.08
Total, Restricted Balance		45,678,555.08

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,255,000.00	1,822,000.00	1,774,086.85	1,822,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,255,000.00	1,822,000.00	1,774,086.85	1,822,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	2,435.00	1,434.94	2,435.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	122,631.00	22.00	122,631.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,100,000.00	419,869.00	39,940.34	419,869.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,140,000.00	544,935.00	41,397.28	544,935.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			115,000.00	1,277,065.00	1,732,689.57	1,277,065.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			115,000.00	1,277,065.00	1,732,689.57	1,277,065.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,895,068.91	8,895,068.91		8,895,068.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,895,068.91	8,895,068.91		8,895,068.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,895,068.91	8,895,068.91		8,895,068.91		
2) Ending Balance, June 30 (E + F1e)			9,010,068.91	10,172,133.91		10,172,133.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	10,172,133.91		10,172,133.91		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,010,068.91	0.00		0.00		
Unassigned/Unappropriated	0000	9780	9,010,068.91					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	55,000.00	72,000.00	59,504.30	72,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,200,000.00	1,750,000.00	1,714,582.55	1,750,000.00	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%
TOTAL, OTHER LOCAL REVENUE			1,255,000.00	1,822,000.00	1,774,086.85	1,822,000.00	0.00	0.0%
TOTAL, REVENUES			1,255,000.00	1,822,000.00	1,774,086.85	1,822,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,000.00	0.00	1,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	1,435.00	1,434.94	1,435.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	2,435.00	1,434.94	2,435.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	122,631.00	22.00	122,631.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	122,631.00	22.00	122,631.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	12,167.00	7,222.00	12,167.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,100,000.00	323,245.00	0.00	323,245.00	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	84,457.00	32,718.34	84,457.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,100,000.00	419,869.00	39,940.34	419,869.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,140,000.00	544,935.00	41,397.28	544,935.00		

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

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	10,172,133.91
Total, Restricted Balance		10,172,133.91

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,187,530.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	12,812.00	12,811.40	12,812.00	0.00	0.0%
5) TOTAL, REVENUES			2,187,530.00	12,812.00	12,811.40	12,812.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	70,000.00	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			70,000.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,117,530.00	12,812.00	12,811.40	12,812.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,117,530.00	12,812.00	12,811.40	12,812.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			2,117,530.00	12,812.00		12,812.00		
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	2,117,530.00	12,812.00		12,812.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	2,187,530.00	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,187,530.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	12,812.00	12,811.40	12,812.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	12,812.00	12,811.40	12,812.00	0.00	0.0%
TOTAL, REVENUES			2,187,530.00	12,812.00	12,811.40	12,812.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	70,000.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,000.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			70,000.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19 Projected Year Totals
7710	State School Facilities Projects	12,812.00
Total, Restricted Balance		12,812.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	1,130,000.00	1,135,686.00	35,685.28	1,135,686.00	0.00	0.0%
5) TOTAL, REVENUES			1,130,000.00	1,135,686.00	35,685.28	1,135,686.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	2,500.00	2,383.00	2,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	168,401.00	879,815.00	602,366.64	879,815.00	0.00	0.0%
6) Capital Outlay		6000-6999	961,599.00	2,116,414.00	749,644.11	2,116,414.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,130,000.00	2,998,729.00	1,354,393.75	2,998,729.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(1,863,043.00)	(1,318,708.47)	(1,863,043.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,863,043.00)	(1,318,708.47)	(1,863,043.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,720,202.37	6,720,202.37		6,720,202.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,720,202.37	6,720,202.37		6,720,202.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,720,202.37	6,720,202.37		6,720,202.37		
2) Ending Balance, June 30 (E + F1e)			6,720,202.37	4,857,159.37		4,857,159.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	6,720,202.37	4,857,159.37		4,857,159.37		
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		
Unassigned/Unappropriated	0000	9780	0.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	35,686.00	35,685.28	35,686.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,130,000.00	1,135,686.00	35,685.28	1,135,686.00	0.00	0.0%
TOTAL, REVENUES			1,130,000.00	1,135,686.00	35,685.28	1,135,686.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,500.00	2,383.00	2,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	2,500.00	2,383.00	2,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	88,099.00	572,387.00	572,387.00	572,387.00	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	80,302.00	307,428.00	29,979.64	307,428.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			168,401.00	879,815.00	602,366.64	879,815.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	70,367.00	25,442.00	70,367.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	961,599.00	2,046,047.00	724,202.11	2,046,047.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			961,599.00	2,116,414.00	749,644.11	2,116,414.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,130,000.00	2,998,729.00	1,354,393.75	2,998,729.00		

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

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	4,857,159.37
Total, Restricted Balance		4,857,159.37

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,200,068.00	3,201,092.00	1,843,598.43	3,201,092.00	0.00	0.0%
3) Other State Revenue		8300-8599	330,060.00	330,060.00	0.00	330,060.00	0.00	0.0%
4) Other Local Revenue		8600-8799	77,340,321.00	86,481,450.00	76,397,189.80	86,481,450.00	0.00	0.0%
5) TOTAL, REVENUES			80,870,449.00	90,012,602.00	78,240,788.23	90,012,602.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	79,079,524.00	75,991,330.00	46,167,680.28	75,991,330.00	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			79,079,524.00	75,991,330.00	46,167,680.28	75,991,330.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,790,925.00	14,021,272.00	32,073,107.95	14,021,272.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,790,925.00	14,021,272.00	32,073,107.95	14,021,272.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	70,312,795.48	70,312,795.48		70,312,795.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,312,795.48	70,312,795.48		70,312,795.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,312,795.48	70,312,795.48		70,312,795.48		
2) Ending Balance, June 30 (E + F1e)			72,103,720.48	84,334,067.48		84,334,067.48		
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	72,103,720.48	84,334,067.48		84,334,067.48		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	3,200,068.00	3,201,092.00	1,843,598.43	3,201,092.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,200,068.00	3,201,092.00	1,843,598.43	3,201,092.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	330,060.00	330,060.00	0.00	330,060.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			330,060.00	330,060.00	0.00	330,060.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	73,583,000.00	81,691,356.00	72,936,507.38	81,691,356.00	0.00	0.0%
Unsecured Roll		8612	2,548,000.00	3,333,378.00	2,896,235.42	3,333,378.00	0.00	0.0%
Prior Years' Taxes		8613	727,505.00	744,552.00	31,024.77	744,552.00	0.00	0.0%
Supplemental Taxes		8614	139,800.00	355,266.00	290,412.19	355,266.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	342,016.00	352,894.00	239,006.70	352,894.00	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	4,004.00	4,003.34	4,004.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77,340,321.00	86,481,450.00	76,397,189.80	86,481,450.00	0.00	0.0%
TOTAL, REVENUES			80,870,449.00	90,012,602.00	78,240,788.23	90,012,602.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	36,181,012.00	26,286,747.00	21,801,747.40	26,286,747.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	42,898,512.00	49,704,583.00	24,365,932.88	49,704,583.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,079,524.00	75,991,330.00	46,167,680.28	75,991,330.00	0.00	0.0%
TOTAL, EXPENDITURES			79,079,524.00	75,991,330.00	46,167,680.28	75,991,330.00		

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

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	84,334,067.48
Total, Restricted Balance		84,334,067.48

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	940,002.00	940,002.00		940,002.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,002.00	940,002.00		940,002.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,002.00	940,002.00		940,002.00		
2) Ending Balance, June 30 (E + F1e)			940,002.00	940,002.00		940,002.00		
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	940,002.00	940,002.00		940,002.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	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%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	940,002.00
Total, Restricted Balance		940,002.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,552,117.00	2,010,000.00	5,101.03	2,010,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,552,117.00	2,010,000.00	5,101.03	2,010,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	173,902.00	173,902.00	31,748.16	173,902.00	0.00	0.0%
3) Employee Benefits		3000-3999	90,060.00	90,060.00	10,518.08	90,060.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,600.00	3,600.00	269.54	3,600.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,488,841.00	2,569,025.00	2,168,770.41	2,569,025.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,756,403.00	2,836,587.00	2,211,306.19	2,836,587.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(204,286.00)	(826,587.00)	(2,206,205.16)	(826,587.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(204,286.00)	(826,587.00)	(2,206,205.16)	(826,587.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,731,653.46	1,731,653.46		1,731,653.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,731,653.46	1,731,653.46		1,731,653.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,731,653.46	1,731,653.46		1,731,653.46		
2) Ending Net Position, June 30 (E + F1e)			1,527,367.46	905,066.46		905,066.46		
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	1,527,367.46	905,066.46		905,066.46		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	5,101.03	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,542,117.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,552,117.00	2,010,000.00	5,101.03	2,010,000.00	0.00	0.0%
TOTAL, REVENUES			2,552,117.00	2,010,000.00	5,101.03	2,010,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	130,246.00	130,246.00	16,493.64	130,246.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	43,656.00	43,656.00	15,254.52	43,656.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			173,902.00	173,902.00	31,748.16	173,902.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	31,476.00	31,476.00	2,755.28	31,476.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	13,304.00	13,304.00	1,358.43	13,304.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	25,617.00	25,617.00	2,928.00	25,617.00	0.00	0.0%
Unemployment Insurance		3501-3502	88.00	88.00	15.88	88.00	0.00	0.0%
Workers' Compensation		3601-3602	4,975.00	4,975.00	1,027.17	4,975.00	0.00	0.0%
OPEB, Allocated		3701-3702	14,600.00	14,600.00	2,433.32	14,600.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			90,060.00	90,060.00	10,518.08	90,060.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,600.00	1,600.00	269.54	1,600.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,600.00	3,600.00	269.54	3,600.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,300.00	1,300.00	0.00	1,300.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,075,361.00	2,075,361.00	2,036,564.00	2,075,361.00	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	43,260.00	123,444.00	50,659.60	123,444.00	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	368,820.00	368,820.00	81,546.81	368,820.00	0.00	0.0%
Communications		5900	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,488,841.00	2,569,025.00	2,168,770.41	2,569,025.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,756,403.00	2,836,587.00	2,211,306.19	2,836,587.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19 Projected Year Totals
Total, Restricted Net Position		
		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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,330,104.00	19,330,104.00	5,438,267.49	19,330,104.00	0.00	0.0%
5) TOTAL, REVENUES			19,330,104.00	19,330,104.00	5,438,267.49	19,330,104.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	19,330,104.00	19,330,104.00	5,163,360.69	19,330,104.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			19,330,104.00	19,330,104.00	5,163,360.69	19,330,104.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	274,906.80	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	274,906.80	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	28,774,979.07	28,774,979.07		28,774,979.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,774,979.07	28,774,979.07		28,774,979.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,774,979.07	28,774,979.07		28,774,979.07		
2) Ending Net Position, June 30 (E + F1e)			28,774,979.07	28,774,979.07		28,774,979.07		
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	28,774,979.07	28,774,979.07		28,774,979.07		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	13,025.27	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								
In-District Premiums/Contributions		8674	19,330,104.00	19,330,104.00	5,425,242.22	19,330,104.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,330,104.00	19,330,104.00	5,438,267.49	19,330,104.00	0.00	0.0%
TOTAL, REVENUES			19,330,104.00	19,330,104.00	5,438,267.49	19,330,104.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,330,104.00	19,330,104.00	5,163,360.69	19,330,104.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			19,330,104.00	19,330,104.00	5,163,360.69	19,330,104.00	0.00	0.0%
TOTAL, EXPENSES			19,330,104.00	19,330,104.00	5,163,360.69	19,330,104.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	26,866.72	26,771.85	26,771.85	26,771.85	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	26,866.72	26,771.85	26,771.85	26,771.85	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	26,866.72	26,771.85	26,771.85	26,771.85	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		22,766,946.23	120,888,531.64	101,088,023.99	95,632,935.16	86,309,791.51	79,719,213.48	72,837,202.60	69,500,302.88
B. RECEIPTS									
LCFF/Revenue Limit Sources Principal Apportionment Property Taxes Miscellaneous Funds Federal Revenue Other State Revenue Other Local Revenue Interfund Transfers In All Other Financing Sources	8010-8019	8,261,649.25	8,261,649.45	25,332,714.01	14,870,969.01	14,974,970.00	24,813,606.36	14,430,319.83	0.00
	8020-8079	101,871,694.73	910,446.50	0.00	2,472,572.94	4,026,188.02	(10,560,357.88)	316,852.98	0.00
	8080-8099	0.00	(807,822.61)	(1,729,553.39)	(2,255,445.36)	0.00	(1,368,541.02)	(491.62)	(1,368,541.02)
	8100-8299	273,464.77	25,433.34	(19,076.03)	1,279,492.59	172,303.45	965,552.52	1,150,026.37	1,340,804.18
	8300-8599	878,184.30	3,370,501.81	1,580,731.74	3,932,904.91	2,012,177.61	6,161,183.73	8,870,200.88	101,997.06
	8600-8799	280,094.42	386,733.12	713,891.19	16,159,625.45	602,018.27	220,954.94	291,757.14	410,416.17
	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS	111,565,087.47	12,146,941.61	25,878,707.52	36,460,119.54	21,787,657.35	20,232,398.65	25,058,665.58	484,676.39
C. DISBURSEMENTS									
Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services Capital Outlay Other Outgo Interfund Transfers Out All Other Financing Uses	1000-1999	1,221,292.67	12,579,954.50	13,074,335.29	13,406,351.02	13,406,351.02	11,195,453.41	10,723,298.71	11,901,135.33
	2000-2999	2,797,505.85	4,635,431.62	4,936,712.88	5,193,268.31	4,623,302.72	4,586,454.11	4,346,006.39	4,765,283.70
	3000-3999	2,032,117.67	7,634,161.72	8,689,864.32	6,907,288.32	6,329,442.69	6,524,695.43	6,573,656.85	6,981,383.11
	4000-4999	65,826.36	784,199.47	635,177.74	762,515.22	1,235,970.84	765,272.09	692,968.39	985,357.44
	5000-5999	778,837.56	3,347,968.22	4,078,003.17	6,405,028.57	2,544,147.02	4,069,974.29	4,266,076.48	3,463,392.06
	6000-6599	0.00	349,737.25	529,429.49	284,631.24	239,021.09	76,683.14	15,030.56	165,999.56
	7000-7499	380,619.50	(26,728.55)	(18,591.59)	(62,699.74)	0.00	(104,122.94)	1,778,527.92	0.00
	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS	7,276,199.61	29,304,724.23	31,924,931.30	32,896,382.94	28,378,235.38	27,114,409.53	28,395,565.30	28,262,551.20
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows Cash Not in Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Deferred Outflows of Resources	9111-9199	80,153.95	0.00	0.00	(55,252.64)				
	9200-9299	6,941,121.17	568,352.36	64,426.60	1,900,860.27				
	9310	0.00	0.00	0.00	0.00				
	9320	(46,739.91)	41,318.25	(13,629.39)	36,051.97				
	9330	0.00	0.00	0.00	0.00				
	9340	0.00	0.00	0.00	(15,378,533.32)				
	9490	0.00	(909,684.59)	0.00	0.00				
	SUBTOTAL	6,974,535.21	(300,013.98)	50,797.21	(13,496,873.72)	0.00	0.00	0.00	0.00
	Liabilities and Deferred Inflows								
	9500-9599	13,023,160.40	(149,806.46)	(540,337.74)	(609,983.47)				
Due To Other Funds Current Loans Unearned Revenues Deferred Inflows of Resources	9610	0.00	0.00	0.00	0.00				
	9640	0.00	0.00	0.00	0.00				
	9650	118,677.26	2,492,317.51	0.00	0.00				
	9690	0.00	0.00	0.00	0.00				
	SUBTOTAL	13,141,837.66	2,342,711.05	(540,337.74)	(609,983.47)	0.00	0.00	0.00	0.00
	Nonoperating								
	Suspense Clearing								
	TOTAL BALANCE SHEET ITEMS	0.00	(2,642,725.03)	591,134.95	(12,886,880.25)	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		98,121,585.41	(19,800,507.65)	(5,455,088.83)	(9,323,143.65)	(6,590,578.03)	(6,882,010.88)	(3,336,899.72)	(27,777,874.81)
F. ENDING CASH (A + E)		120,888,531.64	101,088,023.99	95,632,935.16	86,309,791.51	79,719,213.48	72,837,202.60	69,500,302.88	41,722,428.07
G. ENDING CASH, PLUS CASH									
ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		41,722,428.07	49,459,341.60	35,200,812.53	21,744,512.48				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	33,156,293.47	11,252,502.24	11,247,314.23	26,752,588.59	12,400,274.56		205,754,851.00	205,754,851.00
Property Taxes	8020-8079	(144,393.11)	(3,536.64)	5,073,689.68	(9,526,296.33)	(4,509,736.90)		89,927,123.99	89,927,124.00
Miscellaneous Funds	8080-8099	(1,964,811.75)	(1,381,370.45)	(684,593.14)	(2,028,609.24)	(902,987.39)		(14,492,766.99)	(14,492,767.00)
Federal Revenue	8100-8299	641,228.07	1,605,054.05	1,873,572.99	9,304,943.73	2,533,875.98		21,146,676.01	21,146,676.00
Other State Revenue	8300-8599	4,098,857.22	4,075,606.68	106,345.29	4,503,260.69	584,508.08		40,276,460.00	40,276,460.00
Other Local Revenue	8600-8799	557,869.68	378,707.27	191,032.13	216,694.49	(2,089,969.28)		18,319,824.99	18,319,825.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		36,345,043.58	15,926,963.15	17,807,361.18	29,222,581.93	8,015,965.05	0.00	360,932,169.00	360,932,169.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	11,543,973.18	11,536,485.59	11,400,904.29	13,349,457.04	10,158,339.95		145,497,332.00	145,497,332.00
Classified Salaries	2000-2999	4,563,365.24	4,534,289.83	4,686,544.52	5,659,696.38	2,122,124.45		57,449,986.00	57,449,986.00
Employee Benefits	3000-3999	6,891,985.92	6,691,178.36	6,826,250.49	8,716,219.61	7,388,993.51		88,187,238.00	88,187,238.00
Books and Supplies	4000-4999	1,214,606.91	1,694,588.54	3,358,320.24	6,853,165.05	(2,176,866.29)		16,871,102.00	16,871,102.00
Services	5000-5999	4,451,215.52	5,717,664.44	4,110,941.95	16,045,060.78	4,089,215.93		63,367,525.99	63,367,526.00
Capital Outlay	6000-6599	50,157.57	11,285.46	249,588.96	833,414.87	702,141.82		3,507,121.01	3,507,121.00
Other Outgo	7000-7499	(107,174.29)	0.00	631,110.78	0.00	(1,128,011.09)		1,342,930.00	1,342,930.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		28,608,130.05	30,185,492.22	31,263,661.23	51,457,013.73	21,155,938.28	0.00	376,223,235.00	376,223,235.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							24,901.31	
Accounts Receivable	9200-9299							9,474,760.40	
Due From Other Funds	9310							0.00	
Stores	9320							17,000.92	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							(16,288,217.91)	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(6,771,555.28)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							11,723,222.73	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							2,610,994.77	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	14,334,217.50	
Nonoperating								0.00	
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00		(21,105,772.78)	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00		(13,629,892.55)	
E. NET INCREASE/DECREASE (B - C + D)		7,736,913.53	(14,258,629.07)	(13,456,300.05)	(22,234,431.80)	(13,139,973.23)	0.00	(36,396,838.78)	(15,291,066.00)
F. ENDING CASH (A + E)		49,459,341.60	35,200,812.53	21,744,512.48	(489,919.32)				
G. ENDING CASH, PLUS CASH									
ACCRUALS AND ADJUSTMENTS									

	Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		(489,919.32)	(489,919.32)	(489,919.32)	(489,919.32)	(489,919.32)	(489,919.32)	(489,919.32)	(489,919.32)
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019								
Principal Apportionment	8020-8079								
Property Taxes	8080-8099								
Miscellaneous Funds	8100-8299								
Federal Revenue	8300-8599								
Other State Revenue	8600-8799								
Other Local Revenue	8910-8929								
Interfund Transfers In	8930-8979								
All Other Financing Sources									
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999								
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		(489,919.32)	(489,919.32)	(489,919.32)	(489,919.32)	(489,919.32)	(489,919.32)	(489,919.32)	(489,919.32)
G. ENDING CASH, PLUS CASH									
ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		(489,919.32)	(489,919.32)	(489,919.32)	(489,919.32)				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019							0.00	
Principal Apportionment	8020-8079							0.00	
Property Taxes	8080-8099							0.00	
Miscellaneous Funds	8100-8299							0.00	
Federal Revenue	8300-8599							0.00	
Other State Revenue	8600-8799							0.00	
Other Local Revenue	8910-8929							0.00	
Interfund Transfers In	8930-8979							0.00	
All Other Financing Sources								0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		(489,919.32)	(489,919.32)	(489,919.32)	(489,919.32)				
G. ENDING CASH, PLUS CASH									
ACCRUALS AND ADJUSTMENTS								(489,919.32)	

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

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2018

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Regina Webber

Telephone: (510) 231-1173

Title: Executive Director, Business Services

E-mail: rwebber@wccusd.net

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since 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	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since 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	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since 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?	X	
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	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		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	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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	376,223,235.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	21,138,961.00
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	274,226.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,507,121.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,367,463.00
4. Other Transfers Out	All	9200	7200-7299	1,219,901.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	434,535.00
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)				6,803,246.00
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		0.00
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)				348,281,028.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		26,771.85
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,009.23
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	343,024,463.58	12,869.82
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)	343,024,463.58	12,869.82
B. Required effort (Line A.2 times 90%)	308,722,017.22	11,582.84
C. Current year expenditures (Line I.E and Line II.B)	348,281,028.00	13,009.23
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.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 13,164,811.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 259,731,304.00

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) 5.07%

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)	15,611,814.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	7,696,095.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	156,144.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	211,146.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,912,526.24
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)	395.46
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)	25,588,120.70
9. Carry-Forward Adjustment (Part IV, Line F)	(436,439.82)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,151,680.88

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	198,268,296.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	56,281,398.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	39,217,983.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,496,327.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	274,226.00
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)	3,546,528.00
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)	349,467.00
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)	36,624.00
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)	35,809,884.76
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	7,404.54
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,757,784.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,998,414.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	15,412,770.00
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)	360,457,106.30

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)

7.10%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

6.98%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>25,588,120.70</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,622,499.53</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.67%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.67%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.67%) times Part III, Line B18); zero if positive	<u>(436,439.82)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(436,439.82)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>6.98%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-218,219.91) is applied to the current year calculation and the remainder (\$-218,219.91) is deferred to one or more future years:	<u>7.04%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-145,479.94) is applied to the current year calculation and the remainder (\$-290,959.88) is deferred to one or more future years:	<u>7.06%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(436,439.82)</u>

Approved indirect cost rate: 7.67%
Highest rate used in any program: 7.67%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,902,823.00	529,447.00	7.67%
01	3315	298,521.00	22,897.00	7.67%
01	3345	2,073.00	158.00	7.62%
01	3385	77,704.00	5,960.00	7.67%
01	3395	14,695.00	1,127.00	7.67%
01	3410	228,613.00	17,545.00	7.67%
01	3550	229,198.00	11,460.00	5.00%
01	4035	889,226.00	68,204.00	7.67%
01	4124	280,344.00	14,017.00	5.00%
01	4201	262,525.00	20,135.00	7.67%
01	4203	1,656,546.00	33,130.00	2.00%
01	5630	79,609.00	6,105.00	7.67%
01	5640	865,398.00	60,551.00	7.00%
01	5810	57,791.00	4,433.00	7.67%
01	6010	1,162,395.00	58,120.00	5.00%
01	6382	333,212.00	25,557.00	7.67%
01	6385	1,213,336.00	93,062.00	7.67%
01	6387	1,547,741.00	118,712.00	7.67%
01	6515	16,054.00	1,231.00	7.67%
01	6520	247,629.00	18,993.00	7.67%
01	7085	838,663.00	64,326.00	7.67%
01	7220	546,002.00	41,878.00	7.67%
01	7338	685,464.00	52,575.00	7.67%
01	9010	27,804,685.00	437,873.00	1.57%
11	6391	3,130,385.00	156,519.00	5.00%
12	6105	3,609,327.00	276,836.00	7.67%
13	5310	12,517,097.00	654,084.00	5.23%
13	5320	1,808,090.00	92,420.00	5.11%
13	5330	916,433.00	48,113.00	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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	281,189,208.00	3.23%	290,284,389.00	2.41%	297,273,466.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	10,278,837.00	-45.42%	5,610,219.00	2.67%	5,760,012.00
4. Other Local Revenues	8600-8799	1,733,836.00	0.00%	1,733,836.00	0.00%	1,733,836.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(60,224,707.00)	0.18%	(60,335,697.00)	0.16%	(60,431,981.00)
6. Total (Sum lines A1 thru A5c)		232,977,174.00	1.85%	237,292,747.00	2.97%	244,335,333.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				104,515,345.00		105,381,443.00
b. Step & Column Adjustment				960,735.00		1,053,814.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(94,637.00)		3,366,397.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	104,515,345.00	0.83%	105,381,443.00	4.19%	109,801,654.00
2. Classified Salaries						
a. Base Salaries				32,813,395.00		32,993,078.00
b. Step & Column Adjustment				313,967.00		329,931.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(134,284.00)		1,411,781.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,813,395.00	0.55%	32,993,078.00	5.28%	34,734,790.00
3. Employee Benefits	3000-3999	63,729,929.00	1.94%	64,965,664.00	5.57%	68,584,507.00
4. Books and Supplies	4000-4999	4,561,820.00	0.39%	4,579,764.00	1.79%	4,661,892.00
5. Services and Other Operating Expenditures	5000-5999	29,681,174.00	-9.79%	26,774,276.00	3.23%	27,639,085.00
6. Capital Outlay	6000-6999	232,500.00	0.00%	232,500.00	0.00%	232,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,367,463.00	0.00%	1,367,463.00	0.00%	1,367,463.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,951,930.00)	0.00%	(2,951,930.00)	0.00%	(2,951,930.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		233,949,696.00	-0.26%	233,342,258.00	4.60%	244,069,961.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(972,522.00)		3,950,489.00		265,372.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,231,170.57		8,258,648.57		12,209,137.57
2. Ending Fund Balance (Sum lines C and D1)		8,258,648.57		12,209,137.57		12,474,509.57
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	424,715.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	7,533,933.57		11,909,137.57		12,174,509.57
f. Total Components of Ending Fund Balance		8,258,648.57		12,209,137.57		12,474,509.57
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	7,533,933.57		11,909,137.57		12,174,509.57
(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	7,000,000.00		7,000,000.00		7,000,000.00
b. Reserve for Economic Uncertainties	9789	32,851,459.49		33,483,317.07		33,483,317.07
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		47,385,393.06		52,392,454.64		52,657,826.64
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d & B2d: For 2019/20, a combination of certificated and classified staffing adjustments are based on budget cuts and a decrease of teacher FTE due to decline in enrollment for a total of - \$228,921 in adjustments.						
B1d & B2d: For 2020/21, a combination of certificated and classified staffing adjustments are based on negotiated salary increases and an increase of teacher FTE due to increase in enrollment for a total of \$4,778,178 in adjustments.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	21,146,676.00	2.57%	21,690,146.00	2.67%	22,269,272.00
3. Other State Revenues	8300-8599	29,997,623.00	2.57%	30,768,562.00	2.67%	31,590,083.00
4. Other Local Revenues	8600-8799	16,585,989.00	0.00%	16,585,989.00	0.00%	16,585,989.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	60,224,707.00	0.11%	60,288,643.00	0.27%	60,448,863.00
6. Total (Sum lines A1 thru A5c)		127,954,995.00	1.08%	129,333,340.00	1.21%	130,894,207.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				40,981,987.00		41,043,177.00
b. Step & Column Adjustment				409,820.00		410,432.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(348,630.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,981,987.00	0.15%	41,043,177.00	1.00%	41,453,609.00
2. Classified Salaries						
a. Base Salaries				24,636,591.00		24,882,957.00
b. Step & Column Adjustment				246,366.00		248,830.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,636,591.00	1.00%	24,882,957.00	1.00%	25,131,787.00
3. Employee Benefits	3000-3999	24,457,309.00	-0.27%	24,390,408.00	0.54%	24,521,928.00
4. Books and Supplies	4000-4999	12,309,282.00	-20.87%	9,739,999.00	-37.84%	6,054,601.00
5. Services and Other Operating Expenditures	5000-5999	33,686,352.00	-6.86%	31,374,138.00	-1.87%	30,787,523.00
6. Capital Outlay	6000-6999	3,274,621.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,219,901.00	0.00%	1,219,901.00	0.00%	1,219,901.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,707,496.00	0.00%	1,707,496.00	0.00%	1,707,496.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		142,273,539.00	-5.56%	134,358,076.00	-2.59%	130,876,845.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(14,318,544.00)		(5,024,736.00)		17,362.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		19,343,375.32		5,024,831.32		95.32
2. Ending Fund Balance (Sum lines C and D1)		5,024,831.32		95.32		17,457.32
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,024,831.87		95.32		17,457.32
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	(0.55)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,024,831.32		95.32		17,457.32

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	281,189,208.00	3.23%	290,284,389.00	2.41%	297,273,466.00
2. Federal Revenues	8100-8299	21,146,676.00	2.57%	21,690,146.00	2.67%	22,269,272.00
3. Other State Revenues	8300-8599	40,276,460.00	-9.68%	36,378,781.00	2.67%	37,350,095.00
4. Other Local Revenues	8600-8799	18,319,825.00	0.00%	18,319,825.00	0.00%	18,319,825.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(47,054.00)	-135.88%	16,882.00
6. Total (Sum lines A1 thru A5c)		360,932,169.00	1.58%	366,626,087.00	2.35%	375,229,540.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				145,497,332.00		146,424,620.00
b. Step & Column Adjustment				1,370,555.00		1,464,246.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(443,267.00)		3,366,397.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	145,497,332.00	0.64%	146,424,620.00	3.30%	151,255,263.00
2. Classified Salaries						
a. Base Salaries				57,449,986.00		57,876,035.00
b. Step & Column Adjustment				560,333.00		578,761.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(134,284.00)		1,411,781.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,449,986.00	0.74%	57,876,035.00	3.44%	59,866,577.00
3. Employee Benefits	3000-3999	88,187,238.00	1.33%	89,356,072.00	4.20%	93,106,435.00
4. Books and Supplies	4000-4999	16,871,102.00	-15.12%	14,319,763.00	-25.16%	10,716,493.00
5. Services and Other Operating Expenditures	5000-5999	63,367,526.00	-8.24%	58,148,414.00	0.48%	58,426,608.00
6. Capital Outlay	6000-6999	3,507,121.00	-93.37%	232,500.00	0.00%	232,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,587,364.00	0.00%	2,587,364.00	0.00%	2,587,364.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,244,434.00)	0.00%	(1,244,434.00)	0.00%	(1,244,434.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		376,223,235.00	-2.27%	367,700,334.00	1.97%	374,946,806.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(15,291,066.00)		(1,074,247.00)		282,734.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,574,545.89		13,283,479.89		12,209,232.89
2. Ending Fund Balance (Sum lines C and D1)		13,283,479.89		12,209,232.89		12,491,966.89
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740	5,024,831.87		95.32		17,457.32
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	424,715.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	7,533,933.02		11,909,137.57		12,174,509.57
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,283,479.89		12,209,232.89		12,491,966.89

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	7,533,933.57		11,909,137.57		12,174,509.57
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.55)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	7,000,000.00		7,000,000.00		7,000,000.00
b. Reserve for Economic Uncertainties	9789	32,851,459.49		33,483,317.07		33,483,317.07
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		47,385,392.51		52,392,454.64		52,657,826.64
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.60%		14.25%		14.04%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		26,771.85		26,722.00		27,200.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		376,223,235.00		367,700,334.00		374,946,806.00
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)		376,223,235.00		367,700,334.00		374,946,806.00
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)		11,286,697.05		11,031,010.02		11,248,404.18
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)		11,286,697.05		11,031,010.02		11,248,404.18
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND								
Expenditure Detail	147,544.00	0.00	0.00	(1,244,434.00)				
Other Sources/Uses Detail					0.00	0.00		
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	5,500.00	0.00	172,981.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,977.00	0.00	276,836.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(156,021.00)	794,617.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	156,021.00	(156,021.00)	1,244,434.00	(1,244,434.00)	0.00	0.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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	26,788.00	26,771.85		
Charter School	0.00	0.00		
Total ADA	26,788.00	26,771.85	-0.1%	Met
1st Subsequent Year (2019-20)				
District Regular	26,938.39	26,938.39		
Charter School				
Total ADA	26,938.39	26,938.39	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	26,875.04	26,875.04		
Charter School				
Total ADA	26,875.04	26,875.04	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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	28,034	28,124		
Charter School				
Total Enrollment	28,034	28,124	0.3%	Met
1st Subsequent Year (2019-20)				
District Regular	28,207	28,207		
Charter School				
Total Enrollment	28,207	28,207	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	28,144	28,144		
Charter School				
Total Enrollment	28,144	28,144	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD MET** - Enrollment projections have not changed since 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	27,030	30,973	
Charter School			
Total ADA/Enrollment	27,030	30,973	87.3%
Second Prior Year (2016-17)			
District Regular	27,023	31,267	
Charter School			
Total ADA/Enrollment	27,023	31,267	86.4%
First Prior Year (2017-18)			
District Regular	26,808	28,457	
Charter School	0		
Total ADA/Enrollment	26,808	28,457	94.2%
Historical Average Ratio:			89.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			89.8%

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	26,772	28,124		
Charter School	0			
Total ADA/Enrollment	26,772	28,124	95.2%	Not Met
1st Subsequent Year (2019-20)				
District Regular	26,938	28,207		
Charter School				
Total ADA/Enrollment	26,938	28,207	95.5%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	26,875	28,144		
Charter School				
Total ADA/Enrollment	26,875	28,144	95.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

Due to decline in enrollment, ADA includes hold harmless provision.

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: -2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	295,264,129.00	295,681,975.00	0.1%	Met
1st Subsequent Year (2019-20)	288,347,329.00	290,284,389.00	0.7%	Met
2nd Subsequent Year (2020-21)	295,316,545.00	297,273,466.00	0.7%	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)	162,287,147.51	191,009,222.98	85.0%
Second Prior Year (2016-17)	179,001,872.98	220,841,204.73	81.1%
First Prior Year (2017-18)	192,155,965.87	233,527,381.28	82.3%
	Historical Average Ratio:		82.8%

	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):	79.8% to 85.8%	79.8% to 85.8%	79.8% to 85.8%

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)	201,058,669.00	233,949,696.00	85.9%	Not Met
1st Subsequent Year (2019-20)	203,340,185.00	233,342,258.00	87.1%	Not Met
2nd Subsequent Year (2020-21)	213,120,951.00	244,069,961.00	87.3%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Bargaining unit contracts are settled for 2018/19, 2019/20, and 2020/21 fiscal years; causing the ratio to exceed the standard in all three years.

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

Current Year (2018-19)	19,829,951.00	21,146,676.00	6.6%	Yes
1st Subsequent Year (2019-20)	20,385,189.00	21,690,146.00	6.4%	Yes
2nd Subsequent Year (2020-21)	20,976,360.00	22,269,272.00	6.2%	Yes

Explanation:
(required if Yes)

Prior year Federal carryover is now posted.

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

Current Year (2018-19)	41,540,141.00	40,276,460.00	-3.0%	No
1st Subsequent Year (2019-20)	33,399,431.00	36,378,781.00	8.9%	Yes
2nd Subsequent Year (2020-21)	34,358,220.00	37,350,095.00	8.7%	Yes

Explanation:
(required if Yes)

Adjusted State revenue based on information received from the Dashboard and County Office of Education.

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

Current Year (2018-19)	18,334,003.00	18,319,825.00	-0.1%	No
1st Subsequent Year (2019-20)	18,334,003.00	18,319,825.00	-0.1%	No
2nd Subsequent Year (2020-21)	18,334,003.00	18,319,825.00	-0.1%	No

Explanation:
(required if Yes)

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

Current Year (2018-19)	12,610,423.00	16,871,102.00	33.8%	Yes
1st Subsequent Year (2019-20)	8,931,851.00	14,319,763.00	60.3%	Yes
2nd Subsequent Year (2020-21)	9,194,448.00	10,716,493.00	16.6%	Yes

Explanation:
(required if Yes)

Prior year restricted carryover is posted to 43xx for purposes of redistribution to sites in 2018/19. FY 2019/20 and 2020/21 are updated to reflect CPI adjustments and Restricted budgets are decreased to anticipate budget levels.

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

Current Year (2018-19)	49,904,830.00	63,367,526.00	27.0%	Yes
1st Subsequent Year (2019-20)	51,421,937.00	58,148,414.00	13.1%	Yes
2nd Subsequent Year (2020-21)	52,072,565.00	58,426,608.00	12.2%	Yes

Explanation:
(required if Yes)

Additional contracted services have been added since budget adoption as a result of restricted carryover distribution.

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
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	79,704,095.00	79,742,961.00	0.0%	Met
1st Subsequent Year (2019-20)	72,118,623.00	76,388,752.00	5.9%	Not Met
2nd Subsequent Year (2020-21)	73,668,583.00	77,939,192.00	5.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	62,515,253.00	80,238,628.00	28.4%	Not Met
1st Subsequent Year (2019-20)	60,353,788.00	72,468,177.00	20.1%	Not Met
2nd Subsequent Year (2020-21)	61,267,013.00	69,143,101.00	12.9%	Not 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)

Prior year Federal carryover is now posted.

Explanation:

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

Adjusted State revenue based on information received from the Dashboard and County Office of Education.

Explanation:

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

- 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)

Prior year restricted carryover is posted to 43xx for purposes of redistribution to sites in 2018/19. FY 2019/20 and 2020/21 are updated to reflect CPI adjustments and Restricted budgets are decreased to anticipate budget levels.

Explanation:

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

Additional contracted services have been added since budget adoption as a result of restricted carryover distribution.

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	10,813,867.00	11,154,176.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		11,045,151.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.6%	14.3%	14.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.2%	4.8%	4.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2018-19)	(972,522.00)	233,949,696.00	0.4%	Met
1st Subsequent Year (2019-20)	3,950,489.00	233,342,258.00	N/A	Met
2nd Subsequent Year (2020-21)	265,372.00	244,069,961.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		
Fiscal Year		Status
Current Year (2018-19)	13,283,479.89	Met
1st Subsequent Year (2019-20)	12,209,232.89	Met
2nd Subsequent Year (2020-21)	12,491,966.89	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund (Form CASH, Line F, June Column)		
Fiscal Year		Status
Current Year (2018-19)	(489,919.32)	Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

Additional cash is located in Fund 17 in the amount of \$39,618,173 where the Required 3% Reserve for Economic Uncertainties is being held.

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	26,772	26,722	27,200
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	376,223,235.00	367,700,334.00	374,946,806.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	376,223,235.00	367,700,334.00	374,946,806.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,286,697.05	11,031,010.02	11,248,404.18
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	11,286,697.05	11,031,010.02	11,248,404.18

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,533,933.57	11,909,137.57	12,174,509.57
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)	(0.55)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	7,000,000.00	7,000,000.00	7,000,000.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	32,851,459.49	33,483,317.07	33,483,317.07
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	47,385,392.51	52,392,454.64	52,657,826.64
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.60%	14.25%	14.04%
District's Reserve Standard (Section 10B, Line 7):	11,286,697.05	11,031,010.02	11,248,404.18
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

The 2015-16 audit included an attendance exception for Middle College High School. A reserve has been identified for that exception with the appealed and approved amount. This will be billed and paid in the 2018-19 fiscal year.

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

Potential temporary borrowing for Cafeteria funds due to slow payments from State & Federal grants.

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(58,309,209.00)	(60,224,707.00)	3.3%	1,915,498.00	Met
1st Subsequent Year (2019-20)	(58,405,493.00)	(60,335,697.00)	3.3%	1,930,204.00	Met
2nd Subsequent Year (2020-21)	(58,561,924.00)	(60,431,981.00)	3.2%	1,870,057.00	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met

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. MET - Projected transfers in 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)

1c. MET - Projected transfers out 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)

--

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)

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

Total Annual Payments:	1,017,873,332	83,651,082	88,080,685	84,470,608
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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)

Yes

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

Yes

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
251,881,581.00	251,881,581.00
230,130,609.00	20,349,880.00
21,750,972.00	231,531,701.00

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

Actuarial	Actuarial
Jul 01, 2016	Jun 30, 2016

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

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
20,399,322.00	20,963,662.00
21,337,765.00	20,963,662.00
22,337,176.00	20,963,662.00

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

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

19,270,504.00	19,179,570.00
19,270,504.00	19,538,053.00
19,270,504.00	19,538,053.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

19,270,504.00	15,010,889.00
19,270,504.00	15,010,889.00
19,270,504.00	15,010,889.00

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

2,189	2,185
2,189	2,185
2,189	2,185

4. Comments:

(2A-C.) During budget adoption the following error was made; Total OPEB liability remains at \$251,881,581. OPEB plan fiduciary net position should have read \$20,349,880 instead of \$230,130,609. The total remaining unfunded OPEB should have read \$231,531,701 instead of \$21,750,972.

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)

Yes

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

No

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

No

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
a.	0.00	0.00
b.	0.00	0.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	4,486,752.00	4,486,752.00
	4,486,752.00	4,486,752.00
	4,486,752.00	4,486,752.00

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

b.	5,016,600.00	5,016,600.00
	5,016,600.00	5,016,600.00
	5,016,600.00	5,016,600.00

4. Comments:

S8. Status of Labor Agreements

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,605.9	1,612.1	1,612.1	1,612.1

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Jun 13, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 01, 2018

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2018

End Date: Jun 30, 2021

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

7,638,421

5,938,459

4,425,642

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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
1.0%	1.0%	1.0%

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.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	1,237.7	1,224.1	1,224.1	1,224.1

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Jun 13, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 01, 2018

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2018

End Date: Jun 30, 2021

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

2,317,678

2,378,329

1,726,398

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

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

Negotiations Not Settled

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

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

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

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
80/20	80/20	80/20

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		

--

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
1.0%	1.0%	1.0%

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	Yes
Yes	Yes	Yes

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.):

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	174.3	186.0	186.0	186.0

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)?	Yes	Yes	Yes
Total cost of salary settlement	1,398,086	1,434,635	1,041,452
Change in salary schedule from prior year (may enter text, such as "Reopener")	3 year contract settled	3 year contract settled	3 year contract settled

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

	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			
3. Percent of H&W cost paid by employer	80/20	80/20	80/20
4. Percent projected change in H&W cost over prior year			

**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			
3. Percent change in step and column over prior year	1.0%	1.0%	1.0%

**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			
3. Percent change in cost of other benefits over prior year			

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?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2.

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

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)

Yes

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

Yes

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

Yes

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

Yes

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?

Yes

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

Yes

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

Yes

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

No

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

Yes

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

Comments:
(optional)

A9: Chief Business Official, August, 2018.

End of School District First Interim Criteria and Standards Review

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDPLICATED PUPIL COUNT									4,128
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,021,602.00	0.00	806,533.00	390,607.00	2,456,540.00	8,535,302.00	13,660,244.00		28,870,828.00
2000-2999	Classified Salaries	1,266,864.00	0.00	322,581.00	169,716.00	1,890,028.00	7,404,016.00	5,326,169.00		16,379,374.00
3000-3999	Employee Benefits	1,865,479.00	0.00	513,945.00	289,835.00	1,678,638.00	6,524,675.00	4,217,069.00		15,089,641.00
4000-4999	Books and Supplies	160,239.00	0.00	1,500.00	22,883.00	115,810.00	2,806,673.00	20,146.00		3,127,251.00
5000-5999	Services and Other Operating Expenditures	4,058,881.00	0.00	880.00	2,800.00	37,672.00	10,311,822.00	331,508.00		14,743,563.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,373,065.00	0.00	1,645,439.00	875,841.00	6,178,688.00	35,582,488.00	23,555,136.00	0.00	78,210,657.00
7310	Transfers of Indirect Costs	72,344.00	0.00	0.00	0.00	0.00	0.00	0.00		72,344.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	72,344.00	0.00	0.00	0.00	0.00	0.00	0.00		72,344.00
	TOTAL COSTS	10,445,409.00	0.00	1,645,439.00	875,841.00	6,178,688.00	35,582,488.00	23,555,136.00	0.00	78,283,001.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,909,454.00	0.00	806,533.00	390,607.00	1,996,538.00	8,428,127.00	13,660,244.00		28,191,503.00
2000-2999	Classified Salaries	1,266,864.00	0.00	322,581.00	169,716.00	1,802,256.00	5,184,360.00	3,900,849.00		12,646,826.00
3000-3999	Employee Benefits	1,793,641.00	0.00	513,945.00	289,835.00	1,452,083.00	5,059,240.00	3,474,015.00		12,582,759.00
4000-4999	Books and Supplies	160,239.00	0.00	1,500.00	22,883.00	26,920.00	2,806,673.00	19,451.00		3,037,666.00
5000-5999	Services and Other Operating Expenditures	4,058,881.00	0.00	880.00	2,800.00	30,862.00	10,036,419.00	316,534.00	4,100,000.00	18,546,376.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,189,079.00	0.00	1,645,439.00	875,841.00	5,308,659.00	31,514,819.00	21,371,093.00	4,100,000.00	75,004,930.00
7310	Transfers of Indirect Costs	26,184.00	0.00	0.00	0.00	0.00	0.00	0.00		26,184.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	26,184.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,184.00
	TOTAL BEFORE OBJECT 8980	10,215,263.00	0.00	1,645,439.00	875,841.00	5,308,659.00	31,514,819.00	21,371,093.00	4,100,000.00	75,031,114.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										75,031,114.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
1000-1999	Certificated Salaries	237,422.00	0.00	0.00	22,844.00	126,914.00	221,597.00	1,117,799.00		1,726,576.00
2000-2999	Classified Salaries	115,051.00	0.00	0.00	0.00	0.00	0.00	0.00		115,051.00
3000-3999	Employee Benefits	172,577.00	0.00	0.00	9,511.00	62,195.00	84,731.00	464,211.00		793,225.00
4000-4999	Books and Supplies	8,846.00	0.00	0.00	165.00	16,770.00	9,207.00	451.00		35,439.00
5000-5999	Services and Other Operating Expenditures	3,976,576.00	0.00	0.00	300.00	62.00	4,004.00	0.00		3,980,942.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,510,472.00	0.00	0.00	32,820.00	205,941.00	319,539.00	1,582,461.00	0.00	6,651,233.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	4,510,472.00	0.00	0.00	32,820.00	205,941.00	319,539.00	1,582,461.00	0.00	6,651,233.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									
										0.00
										41,327,208.00
										47,978,441.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,263,555.01	0.00	754,898.12	371,265.66	2,408,665.80	8,105,689.70	13,638,981.51		28,543,055.80
2000-2999	Classified Salaries	899,545.75	0.00	636,634.39	145,696.53	1,818,175.17	7,743,430.38	4,902,511.02		16,145,993.24
3000-3999	Employee Benefits	1,790,242.97	0.00	559,763.29	246,589.13	1,721,285.22	6,729,058.64	8,203,850.78		19,250,790.03
4000-4999	Books and Supplies	72,095.18	0.00	0.00	1,148.00	65,482.62	61,453.34	15,591.36		215,770.50
5000-5999	Services and Other Operating Expenditures	4,538,391.40	0.00	335.00	2,347.76	17,139.48	12,532,884.12	298,485.02		17,389,582.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	6,717.80	40,886.84	0.00		47,604.64
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,563,830.31	0.00	1,951,630.80	767,047.08	6,037,466.09	35,213,403.02	27,059,419.69	0.00	81,592,796.99
7310	Transfers of Indirect Costs	154,662.01	0.00	0.00	0.00	0.00	0.00	0.00		154,662.01
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	5,993,897.33								5,993,897.33
	Total Indirect Costs	154,662.01								5,993,897.33
	TOTAL COSTS	10,718,492.32	0.00	1,951,630.80	767,047.08	6,037,466.09	35,213,403.02	27,059,419.69	0.00	81,747,459.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	97,711.00	0.00	0.00	0.00	0.00	0.00	0.00		819,622.48
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		3,358,078.90
3000-3999	Employee Benefits	41,829.33	0.00	0.00	0.00	0.00	0.00	0.00		2,668,390.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		57,117.26
5000-5999	Services and Other Operating Expenditures	512.12	0.00	0.00	0.00	0.00	0.00	0.00		295,656.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		6,717.80
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	140,052.45	0.00	0.00	0.00	0.00	0.00	0.00		7,205,583.91
7310	Transfers of Indirect Costs	124,220.48	0.00	0.00	0.00	0.00	0.00	0.00		124,220.48
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	124,220.48	0.00	0.00	0.00	0.00	0.00	0.00		124,220.48
	TOTAL BEFORE OBJECT 8980	264,272.93	0.00	0.00	0.00	0.00	0.00	0.00		7,329,804.39
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									7,329,804.39

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	3,165,844.01	0.00	754,898.12	371,285.66	1,792,117.00	8,000,591.02	13,638,717.51		27,723,433.32
2000-2999	Classified Salaries	899,545.75	0.00	636,634.39	145,696.53	1,719,499.71	5,722,079.26	3,664,458.70		12,787,914.34
3000-3999	Employee Benefits	1,748,413.64	0.00	559,763.29	246,589.13	1,462,169.46	5,302,458.26	7,263,005.49		16,582,399.27
4000-4999	Books and Supplies	72,095.18	0.00	0.00	1,148.00	10,364.93	61,453.34	13,591.79		158,653.24
5000-5999	Services and Other Operating Expenditures	4,537,879.28	0.00	335.00	2,347.76	11,410.00	12,263,281.65	278,672.38		17,093,926.07
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	40,886.84	0.00		40,886.84
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,423,777.86	0.00	1,951,630.80	767,047.08	4,995,561.10	31,390,750.37	24,858,445.87	0.00	74,387,213.08
7310	Transfers of Indirect Costs	30,441.53	0.00	0.00	0.00	0.00	0.00	0.00		30,441.53
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	5,993,897.33								5,993,897.33
	Total Indirect Costs	30,441.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,441.53
	TOTAL BEFORE OBJECT 8980	10,454,219.39	0.00	1,951,630.80	767,047.08	4,995,561.10	31,390,750.37	24,858,445.87	0.00	74,417,654.61
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
	TOTAL COSTS									0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	191,813.67	0.00	0.00	21,797.45	105,297.83	189,385.92	1,039,411.59		1,547,706.46
2000-2999	Classified Salaries	109,945.80	0.00	0.00	0.00	0.00	0.00	0.00		109,945.80
3000-3999	Employee Benefits	146,727.38	0.00	0.00	8,867.36	42,970.60	71,029.23	377,847.00		647,441.57
4000-4999	Books and Supplies	6,414.62	0.00	0.00	85.98	1,249.82	3,381.93	0.00		11,132.35
5000-5999	Services and Other Operating Expenditures	4,459,383.70	0.00	0.00	0.00	0.00	3,711,797.00	0.00		8,171,180.70
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,914,285.17	0.00	0.00	30,750.79	149,518.25	3,975,594.08	1,417,258.59	0.00	10,487,406.88
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	4,914,285.17	0.00	0.00	30,750.79	149,518.25	3,975,594.08	1,417,258.59	0.00	10,487,406.88
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
	TOTAL COSTS									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									0.00
										42,895,738.64
										53,383,145.52

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

SELPA: West Contra Costa Unified (AZ)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

SELPA: West Contra Costa Unified (AZ)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

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

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

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

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

SELPA: West Contra Costa Unified (AZ)
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	78,283,001.00		
b. Less: Expenditures paid from federal sources	3,251,887.00		
c. Expenditures paid from state and local sources	75,031,114.00	74,417,654.61	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		74,417,654.61	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	75,031,114.00	74,417,654.61	613,459.39

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

	Projected Exps. FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	78,283,001.00		
b. Less: Expenditures paid from federal sources	3,251,887.00		
c. Expenditures paid from state and local sources	75,031,114.00	74,417,654.61	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		74,417,654.61	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	75,031,114.00	74,417,654.61	613,459.39
d. Special education unduplicated pupil count	4,128.00	4,108.00	
e. Per capita state and local expenditures (A2c/A2d)	18,176.14	18,115.30	60.84

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

SELPA: West Contra Costa Unified (AZ)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2018-19	Comparison Year 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	47,978,441.00	53,383,145.52	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		53,383,145.52	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	47,978,441.00	53,383,145.52	(5,404,704.52)

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

	Projected Exps. FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	47,978,441.00	53,383,145.52	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		53,383,145.52	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	47,978,441.00	53,383,145.52	(5,404,704.52)
b. Special education unduplicated pupil count	4,128	4,108	
c. Per capita local expenditures (B2a/B2b)	11,622.68	12,994.92	(1,372.24)

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

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Section 4

FIRST INTERIM PRESENTATION

West Contra Costa Unified School District

December 12, 2018



2018-19 First Interim Report & Recommended Reductions

Background

In June of 2018, the WCCUSD Board adopted Roadmap 2022, an aggressive strategic plan centered on Achieving Students, Thriving Employees, and Engaged Communities.

As part of the Roadmap, we made financial commitments to retain and attract the best talent in the Bay Area with competitive compensation and job-specific professional development.

Background

We also implemented structures to improve school safety and increased funding to schools to let their communities decide what works best for their students.

We are anticipating flat funding from the state, rising expenditures (pensions, healthcare, insurance, etc), declining enrollment, and more resource sharing (parcel tax).

Tonight, we are introducing \$12.5 million in reductions to balance our budget for the next three years.

Budget Timeline



June 13

Board approves
3-year Labor
agreements



June 27

Board Adopts
Roadmap 2022



Nov. 7

Board enrollment
and budget
Workshop



Dec. 12

List of proposed
reductions presented
to the Board



Dec. 12

1st Interim
Financial
Report due



Jan. 10

Governor's budget proposal
Schools begin budgeting for
2019-20



March 13

2nd Interim Financial
Report due



May 10

State Budget Revision



June 26

District Preliminary Budget
Approval/State Budget
Approval

First Interim Financial Report

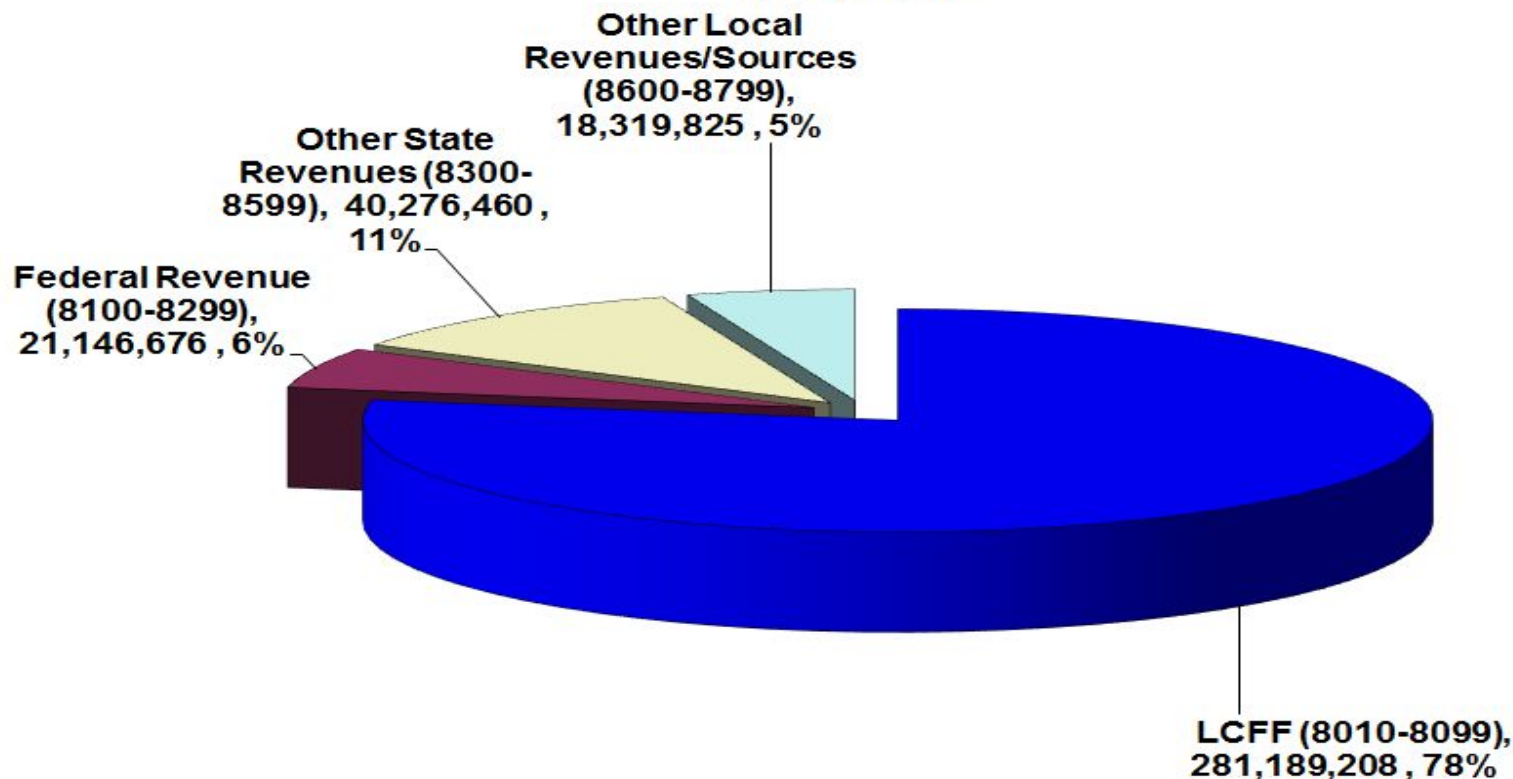
- Routinely required state reporting:
 - Adoption, 1st Interim, 2nd Interim
 - Fiscal Close (unaudited actuals), Annual Audit
- 1st Interim Includes:
 - Updates in revenues, expenses since budget adoption
 - Standardized Account Code Structure (SACS) fiscal reports
 - Three-year projection

Significant Changes from Budget Adoption

- Revenues
 - LCFF projected increase of \$489K
 - One-time Mandated Costs Reimbursement of \$4.9M; down from \$7.9M
 - State and Federal restricted, competitive grant revenues up almost \$3M
- Expenses:
 - Costs associated with bargaining settlements and staffing committee changes of approximately \$172K



**2018-19 1ST INTERIM TOTAL GENERAL FUND
REVENUES & OTHER SOURCES by OBJECT
\$360,932,169**

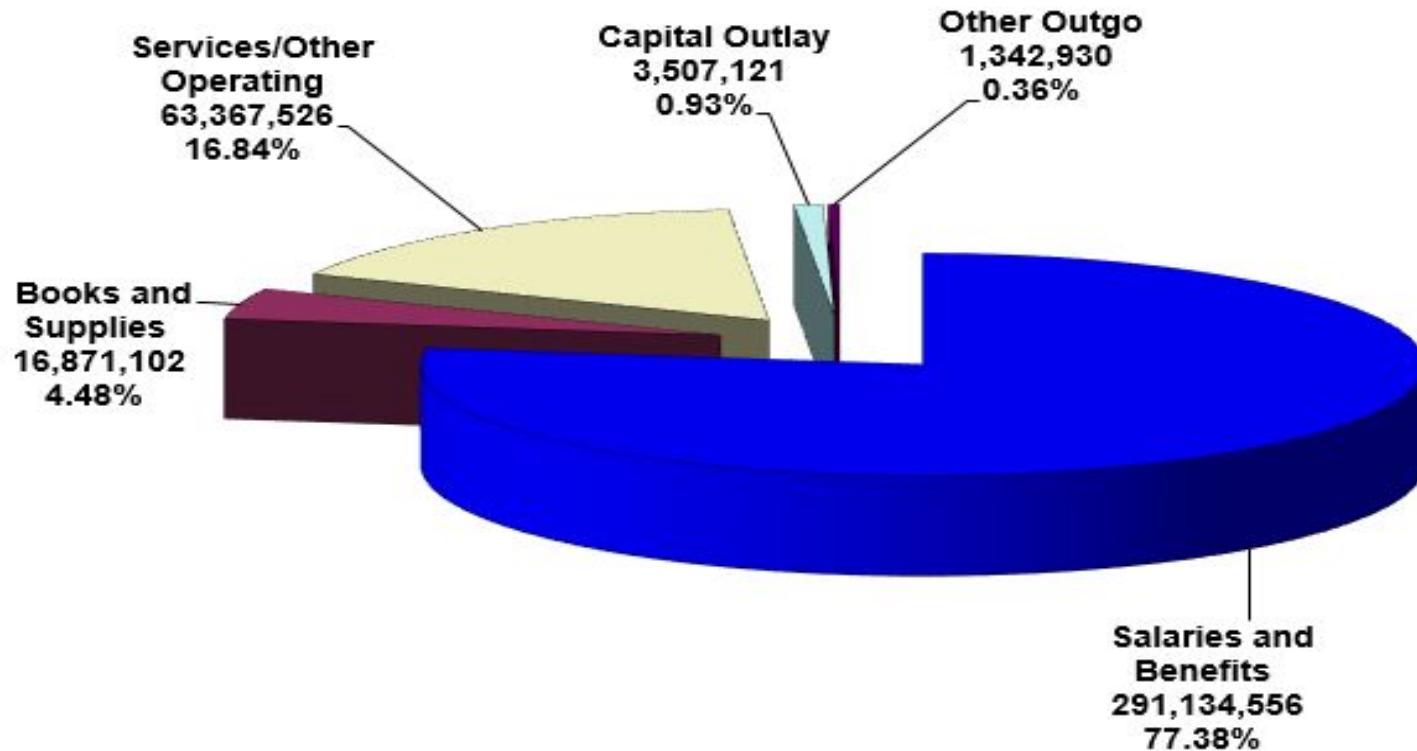


Significant Changes from Budget Adoption

- Expenses:
 - 1st Interim changes have adjusted this year's projected deficit and creates a more accurate and timely financial picture, but it does not include any unanticipated items (i.e. litigation, unfunded mandates, other new expenses or revenues).

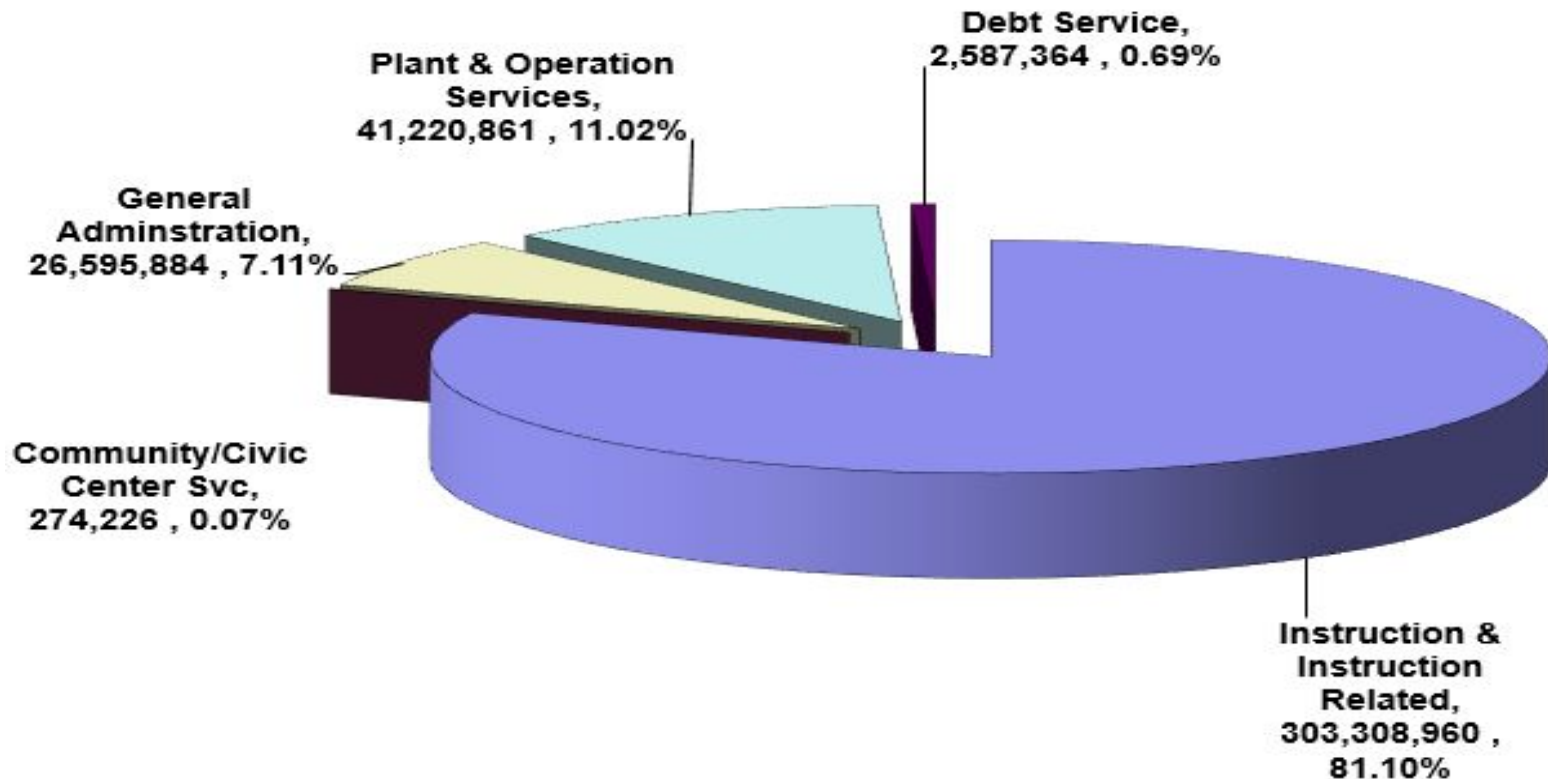


**2018-19 1ST INTERIM TOTAL GENERAL FUND
EXPENDITURES & OTHER USES by OBJECT
\$376,223,235**



**2018-19 1ST INTERIM TOTAL GENERAL FUND
EXPENDITURES BY FUNCTION**

\$376,223,235



Fiscal Guidance from State, Educational Finance Sources

- The Governor continues to caution that revenue growth is increasingly volatile as it is largely based on capital gains taxes.
- STRS and PERS employer costs will continue to rise rapidly through the 2021-22 school year, outpacing revenues
- In structuring multi-year contracts and agreements, districts should account for increased costs in ongoing money (not relying on fund balance) to avoid structural deficits which may threaten district solvency



Multi-Year Projections: 2019-20 Assumptions

Funded ADA: 26,938

District Unduplicated Percentage: 74%

Estimated Supplies Increase: California CPI 3.5%

Step and Column: 1.0%

CalPERS Rate: 20.8%

Cal STRS Rate: 18.13%

Active Health Benefits: 0%

Retiree Health Benefits: 0%

Reserve for economic uncertainty 9%

Multi-Year Projections: 2020-21 Assumptions

Funded ADA: 26,875

District Unduplicated Percentage: 74%

Estimated Supplies Increase: California CPI 3.23%

Step and Column: 1.0%

CalPERS Rate: 23.5%

Cal STRS Rate: 19.1%

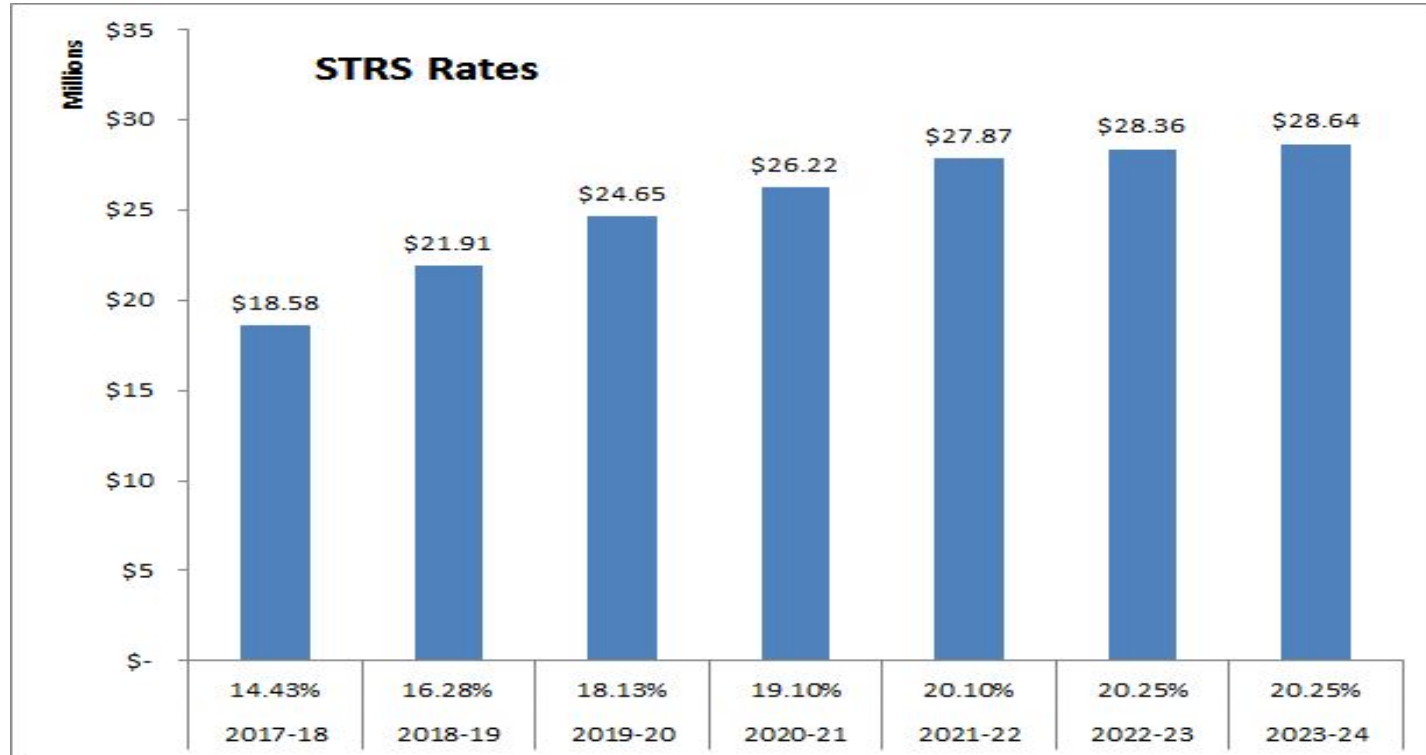
Active Health Benefits: 0%

Retiree Health Benefits: 0%

Reserve for economic uncertainty 9%



STRS Multi Year Rates



PERS Multi Year Rates



Multi-Year Projection

Unrestricted General Fund

Chart in Thousands				
	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Revenues	\$293,202	\$297,628	\$304,767	\$316,008
Expenses	\$294,174	\$293,678	\$304,501	\$305,300
Excess/(Deficit) Spending	-\$973	\$3,950	\$265	\$10,708
Beginning Fund Balance	\$9,231	\$8,259	\$12,209	\$12,475
Use/Increase to Fund Balance	-\$973	\$3,950	\$265	\$10,708
Ending Fund Balance	\$8,259	\$12,209	\$12,475	\$23,183
State Required Reserve - 3%	\$11,287	\$11,277	\$11,693	\$11,724
Assigned Reserve (Middle College Audit, 6% Uncertainty & Tech Replacement)	\$28,564	\$28,221	\$28,503	\$29,339
Stores & Revolving Cash	\$300	\$300	\$300	\$300
Ending Uncommitted Fund Balance	\$7,959	\$11,909	\$12,175	\$22,983

Projected Net Expenditures

With the projected reductions, we are anticipating the following net changes to our current reserve balance:

- 2018-19 projected reduction of \$972,522
- 2019-20 projected increase of \$3,950,488
- 2020-21 projected increase of \$265,372
- 2021-22 projected increase of \$10,708,813

Additional Adjustments

Increased Compensation

Lower Class Size

Less Parcel Tax

Declining Enrollment

End of ROP/CTE Funding

Growth in Special Education students

Insurance premium increases



Future Funding Concerns

Higher volatility and risk in the funding model as years progress

- Student Demographic Changes and enrollment changes (declining enrollment district along with 90% of CA public school districts)
- Full implementation of LCFF in 2018-19 means no planned increases after full implementation other than COLA
- Ongoing expenses indicate that a higher level of reserves might be necessary to secure district bond rating along with
 - Reducing OPEB liability
 - Adopt a balanced budget resolution



Special Reserve Summary

Special Reserve Fund – Fund 17	2018-19 Adopted Budget
Balance October 31, 2018	\$39,851,459
9% Reserve	\$32,851,459
Technology Replacement – Planned to largely expend for '18-'19 technology replacement plan	\$7,000,000

The 2018-19 budget includes 3% as a designated required reserve and 6% board approved reserve for economic uncertainties.



Next Steps

2018-19 Budget

- December 2018: 2018-19 First Interim Report
- March 2019: 2018-19 Second Interim Report
- September 2019: 2018-19 Unaudited Actuals
- January 2020: 2018-19 Audit and Final Financial Statements

2019-20 Budget:

- June 2019 – 2019-20 Budget Adoption
- Financial reports available on web <http://www.wccusd.net/>

Reductions Bottom Line

We have been discussing the following reduction needs over the past year:

2019-20

\$12 million

2020-21*

\$4 million

* Reductions may still be necessary depending on 2018-19/2019-20 final expenditures

Tonight, we will introduce \$12.5 million in reductions to balance our budget for the coming 3 years.



Our process to recommend reductions

Over the previous months, we have spoken with many groups of stakeholders about our reductions: Principals, Teachers, Parents, Unions, Committees, Study Session participants, etc.

- 1. We believe the list is comprehensive and fair.**
 - 2. We believe the list best protects our ability to continue to deliver and improve high quality core instruction.**
- Our list contains contract reductions, position reductions and supplies and materials reductions and has taken a balanced approach to this work
 - There is still more work to do and any other savings we can find should be put to cover possible future deficits
 - The loss of people is very difficult and we will do everything we can to create a respectful transition for those who may lose a position in this process



Recommended Reductions

Tonight ,we present to you the recommended reductions for 2019-20. While the reductions are made up of 41 line items, four large items comprise the majority of the proposed reductions. They are:

- Contracts
- Unfilled vacancy position reductions
- Grad Tutors
- PlayWorks

All of the proposed reductions protect our core program, allowing us to focus and make progress on our Roadmap 2022 goals.

While no cuts are easy and one can argue that there is some value in each of these services, we must make these hard decisions in order to meet our targets.

All reductions and position eliminations will be effective on June 30, 2019.



Recommended Reductions

Here is the link to the list of Recommended Reductions



Reduction Rationale: Grad Tutors

- Position is used differently at different sites, making evaluation difficult
- Schools currently do not have a choice over this resource
- Not aligned to improving core, Tier 1 instruction- the core priority of the district



Reduction Rationale: Grad Tutors

- Moderate impact, according to multiple inputs*
- Grad tutors do not have teaching certificates - can't lead full classes
- Classified to certificated pathway to support grad tutors who want to become teachers

Next Steps

With no reductions made by the adoption of the first interim, our budget will not be certified by the county. It will be considered a “qualified” first interim.

It is essential that the Board move to adopt the first interim with recommended reductions.

Memorializing reductions for the county is the only way we are able to make adjustments to the multiyear projection and also have the budget certified by the county.



Questions and Discussion

