

G = General Ledger Data; S = Supplemental Data

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

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2019 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

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: Kevin J. Bultema Telephone: (530) 891-3000 x20112
Title: Assistant Superintendent Business E-mail: kbultema@chicousd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	Resource Codes	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	108,189,758.00	108,054,089.00	61,582,523.28	109,247,880.00	1,193,791.00	1.1%
2) Federal Revenue		8100-8299	8,750.00	8,750.00	0.00	8,750.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,233,209.00	4,431,120.00	2,204,426.38	4,480,178.00	49,058.00	1.1%
4) Other Local Revenue		8600-8799	1,240,546.00	1,345,576.00	703,002.04	1,563,101.00	217,525.00	16.2%
5) TOTAL, REVENUES			115,672,263.00	113,839,535.00	64,489,951.70	115,299,909.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	44,246,209.00	47,335,502.00	25,582,142.41	47,323,052.00	12,450.00	0.0%
2) Classified Salaries		2000-2999	12,302,281.00	13,130,602.00	7,115,187.30	12,988,852.00	141,750.00	1.1%
3) Employee Benefits		3000-3999	25,833,375.00	27,138,571.00	15,200,693.02	27,116,534.00	22,037.00	0.1%
4) Books and Supplies		4000-4999	8,370,825.00	6,531,741.00	1,440,248.01	4,264,702.00	2,267,039.00	34.7%
5) Services and Other Operating Expenditures		5000-5999	6,823,501.00	7,353,937.00	4,547,842.50	7,145,878.00	208,059.00	2.8%
6) Capital Outlay		6000-6999	3,242.00	3,242.00	0.00	3,242.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	390,982.00	390,982.00	151,077.55	390,982.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,099,623.00)	(2,225,761.00)	(979,859.00)	(2,281,642.00)	55,881.00	-2.5%
9) TOTAL, EXPENDITURES			95,870,792.00	99,658,816.00	53,057,331.79	96,951,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,801,471.00	14,180,719.00	11,432,619.91	18,348,309.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,019,250.00	2,993,000.00	0.00	2,993,000.00	0.00	0.0%
b) Transfers Out		7600-7629	451,008.00	461,515.00	21,409.58	647,087.00	(185,572.00)	-40.2%
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	(19,597,699.00)	(20,945,795.00)	0.00	(20,658,017.00)	287,778.00	-1.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,029,457.00)	(18,414,310.00)	(21,409.58)	(18,312,104.00)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,772,014.00	(4,233,591.00)	11,411,210.33	36,205.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	16,672,486.00	19,771,422.00		19,771,422.00	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)			16,672,486.00	19,771,422.00		19,771,422.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,672,486.00	19,771,422.00		19,771,422.00		
2) Ending Balance, June 30 (E + F1e)			19,444,500.00	15,537,831.00		19,807,627.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	25,200.00	25,200.00		25,200.00		
Stores								
		9712	119,224.00	143,580.00		143,580.00		
Prepaid Items								
		9713	467,982.00	481,120.00		481,120.00		
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	2,884,018.00	3,081,818.00		5,529,317.00		
	0000	9780	<i>2,855,218.00</i>					
	0000	9780	<i>28,800.00</i>					
	0000	9780		<i>3,053,018.00</i>				
	0000	9780		<i>28,800.00</i>				
	0000	9780				<i>3,031,130.00</i>		
	0000	9780				<i>28,800.00</i>		
	0000	9780				<i>2,046,334.00</i>		
	0000	9780				<i>423,053.00</i>		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	4,282,827.00	4,579,527.00		4,546,694.00		
Unassigned/Unappropriated Amount								
		9790	11,665,249.00	7,226,586.00		9,081,716.00		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	59,170,323.00	53,588,700.00	30,937,980.00	59,138,010.00	5,549,310.00	10.4%
Education Protection Account State Aid - Current Year		8012	15,016,361.00	16,114,469.00	8,709,225.00	16,252,349.00	137,880.00	0.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	729,404.00	726,677.00	110,723.41	726,677.00	0.00	0.0%
Timber Yield Tax		8022	5,859.00	9,980.00	8,009.34	9,980.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	18,163.00	18,807.00	18,935.30	18,807.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	36,389,798.00	38,591,842.00	19,571,867.92	33,571,289.00	(5,020,553.00)	-13.0%
Unsecured Roll Taxes		8042	2,866,327.00	2,818,080.00	2,975,506.37	2,500,010.00	(318,070.00)	-11.3%
Prior Years' Taxes		8043	72,021.00	96,772.00	24,048.50	96,772.00	0.00	0.0%
Supplemental Taxes		8044	539,628.00	610,505.00	145,457.65	610,505.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(8,182,992.00)	(7,514,798.00)	(4,106,396.59)	(7,514,798.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,294,751.00	8,193,975.00	5,787,870.38	8,193,975.00	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			112,919,643.00	113,255,009.00	64,183,227.28	113,603,576.00	348,567.00	0.3%
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	(4,729,885.00)	(5,200,920.00)	(2,600,704.00)	(4,355,696.00)	845,224.00	-16.3%
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			108,189,758.00	108,054,089.00	61,582,523.28	109,247,880.00	1,193,791.00	1.1%
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						

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Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	8,750.00	8,750.00	0.00	8,750.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,750.00	8,750.00	0.00	8,750.00	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	4,473,619.00	2,611,955.00	1,541,753.00	2,611,955.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,739,590.00	1,799,165.00	662,673.38	1,865,860.00	66,695.00	3.7%
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	20,000.00	20,000.00	0.00	2,363.00	(17,637.00)	-88.2%
TOTAL, OTHER STATE REVENUE			6,233,209.00	4,431,120.00	2,204,426.38	4,480,178.00	49,058.00	1.1%

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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	90,000.00	97,750.00	24,963.60	96,000.00	(1,750.00)	-1.8%
Interest		8660	190,000.00	200,000.00	125,125.49	275,000.00	75,000.00	37.5%
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	237,500.00	247,000.00	251,750.00	14,250.00	6.0%
Transportation Fees From Individuals		8675	32,500.00	32,500.00	23,118.64	35,500.00	3,000.00	9.2%
Interagency Services		8677	248,000.00	279,000.00	184,058.50	394,000.00	115,000.00	41.2%
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	490,046.00	498,826.00	98,735.81	510,851.00	12,025.00	2.4%
Tuition		8710	190,000.00	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			1,240,546.00	1,345,576.00	703,002.04	1,563,101.00	217,525.00	16.2%
TOTAL, REVENUES			115,672,263.00	113,839,535.00	64,489,951.70	115,299,909.00	1,460,374.00	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	36,264,452.00	38,656,977.00	20,695,640.49	38,624,792.00	32,185.00	0.1%
Certificated Pupil Support Salaries		1200	3,146,954.00	3,351,711.00	1,873,909.32	3,331,391.00	20,320.00	0.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,925,764.00	4,290,433.00	2,526,190.07	4,340,388.00	(49,955.00)	-1.2%
Other Certificated Salaries		1900	909,039.00	1,036,381.00	486,402.53	1,026,481.00	9,900.00	1.0%
TOTAL, CERTIFICATED SALARIES			44,246,209.00	47,335,502.00	25,582,142.41	47,323,052.00	12,450.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,092,882.00	1,288,133.00	650,546.11	1,296,766.00	(8,633.00)	-0.7%
Classified Support Salaries		2200	4,630,253.00	4,798,491.00	2,633,350.64	4,796,219.00	2,272.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	863,283.00	934,216.00	537,885.09	927,760.00	6,456.00	0.7%
Clerical, Technical and Office Salaries		2400	4,284,354.00	4,569,391.00	2,535,246.92	4,468,113.00	101,278.00	2.2%
Other Classified Salaries		2900	1,431,509.00	1,540,371.00	758,158.54	1,499,994.00	40,377.00	2.6%
TOTAL, CLASSIFIED SALARIES			12,302,281.00	13,130,602.00	7,115,187.30	12,988,852.00	141,750.00	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,048,744.00	7,506,323.00	4,074,076.10	7,491,108.00	15,215.00	0.2%
PERS		3201-3202	2,154,841.00	2,329,768.00	1,232,071.88	2,304,710.00	25,058.00	1.1%
OASDI/Medicare/Alternative		3301-3302	1,620,158.00	1,745,182.00	955,035.48	1,742,820.00	2,362.00	0.1%
Health and Welfare Benefits		3401-3402	10,728,215.00	11,193,549.00	6,185,023.03	11,185,769.00	7,780.00	0.1%
Unemployment Insurance		3501-3502	28,698.00	30,894.00	16,711.12	30,824.00	70.00	0.2%
Workers' Compensation		3601-3602	1,425,896.00	1,567,351.00	846,943.56	1,564,032.00	3,319.00	0.2%
OPEB, Allocated		3701-3702	1,975,563.00	1,417,520.00	1,166,818.65	1,448,350.00	(30,830.00)	-2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	851,260.00	1,347,984.00	724,013.20	1,348,921.00	(937.00)	-0.1%
TOTAL, EMPLOYEE BENEFITS			25,833,375.00	27,138,571.00	15,200,693.02	27,116,534.00	22,037.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	505,246.00	413,026.00	319,443.72	392,459.00	20,567.00	5.0%
Books and Other Reference Materials		4200	19,993.00	33,092.00	16,853.89	36,898.00	(3,806.00)	-11.5%
Materials and Supplies		4300	7,319,354.00	5,387,278.00	863,759.25	3,276,683.00	2,110,595.00	39.2%
Noncapitalized Equipment		4400	526,232.00	698,345.00	240,191.15	558,662.00	139,683.00	20.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,370,825.00	6,531,741.00	1,440,248.01	4,264,702.00	2,267,039.00	34.7%
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	173,288.00	196,442.00	80,637.65	193,842.00	2,600.00	1.3%
Dues and Memberships		5300	26,000.00	27,240.00	21,661.18	29,740.00	(2,500.00)	-9.2%
Insurance		5400-5450	880,631.00	880,631.00	882,986.00	887,325.00	(6,694.00)	-0.8%
Operations and Housekeeping Services		5500	2,430,300.00	2,429,100.00	1,636,076.35	2,449,700.00	(20,600.00)	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	269,853.00	283,849.00	132,555.01	245,550.00	38,299.00	13.5%
Transfers of Direct Costs		5710	(73,630.00)	(82,325.00)	(25,526.93)	(84,941.00)	2,616.00	-3.2%
Transfers of Direct Costs - Interfund		5750	4,550.00	8,428.00	6,721.26	15,092.00	(6,664.00)	-79.1%
Professional/Consulting Services and Operating Expenditures		5800	2,687,539.00	3,182,347.00	1,758,309.37	2,996,517.00	185,830.00	5.8%
Communications		5900	424,970.00	428,225.00	54,422.61	413,053.00	15,172.00	3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,823,501.00	7,353,937.00	4,547,842.50	7,145,878.00	208,059.00	2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,242.00	3,242.00	0.00	3,242.00	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			3,242.00	3,242.00	0.00	3,242.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	35,360.00	35,360.00	8,574.54	35,360.00	0.00	0.0%
Other Debt Service - Principal		7439	355,622.00	355,622.00	142,503.01	355,622.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			390,982.00	390,982.00	151,077.55	390,982.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,801,102.00)	(1,915,131.00)	(840,501.00)	(1,973,054.00)	57,923.00	-3.0%
Transfers of Indirect Costs - Interfund		7350	(298,521.00)	(310,630.00)	(139,358.00)	(308,588.00)	(2,042.00)	0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,099,623.00)	(2,225,761.00)	(979,859.00)	(2,281,642.00)	55,881.00	-2.5%
TOTAL, EXPENDITURES			95,870,792.00	99,658,816.00	53,057,331.79	96,951,600.00	2,707,216.00	2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	2,951,000.00	2,951,000.00	0.00	2,951,000.00	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	68,250.00	42,000.00	0.00	42,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,019,250.00	2,993,000.00	0.00	2,993,000.00	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	451,008.00	461,515.00	21,409.58	647,087.00	(185,572.00)	-40.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			451,008.00	461,515.00	21,409.58	647,087.00	(185,572.00)	-40.2%
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	(19,597,699.00)	(20,945,795.00)	0.00	(20,658,017.00)	287,778.00	-1.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(19,597,699.00)	(20,945,795.00)	0.00	(20,658,017.00)	287,778.00	-1.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(17,029,457.00)	(18,414,310.00)	(21,409.58)	(18,312,104.00)	102,206.00	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,400,362.00	9,421,571.00	3,056,857.11	9,542,927.00	121,356.00	1.3%
3) Other State Revenue		8300-8599	12,138,375.00	14,416,340.00	6,214,368.56	15,606,950.00	1,190,610.00	8.3%
4) Other Local Revenue		8600-8799	5,531,601.00	6,993,462.00	4,053,807.77	7,432,009.00	438,547.00	6.3%
5) TOTAL, REVENUES			26,070,338.00	30,831,373.00	13,325,033.44	32,581,886.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,926,735.00	13,295,338.00	6,934,724.79	13,701,931.00	(406,593.00)	-3.1%
2) Classified Salaries		2000-2999	8,887,130.00	9,151,462.00	4,832,194.83	9,178,644.00	(27,182.00)	-0.3%
3) Employee Benefits		3000-3999	14,847,822.00	15,677,695.00	5,947,010.45	15,927,603.00	(249,908.00)	-1.6%
4) Books and Supplies		4000-4999	3,360,414.00	5,273,895.00	1,322,920.40	5,373,928.00	(100,033.00)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	4,037,357.00	5,291,533.00	2,259,774.46	5,922,323.00	(630,790.00)	-11.9%
6) Capital Outlay		6000-6999	653,091.00	983,683.00	534,605.34	1,065,710.00	(82,027.00)	-8.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	925,438.00	941,841.00	390,088.00	814,597.00	127,244.00	13.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,801,102.00	1,915,131.00	840,501.00	1,973,054.00	(57,923.00)	-3.0%
9) TOTAL, EXPENDITURES			46,439,089.00	52,530,578.00	23,061,819.27	53,957,790.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,368,751.00)	(21,699,205.00)	(9,736,785.83)	(21,375,904.00)		
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	19,597,699.00	20,945,795.00	0.00	20,658,017.00	(287,778.00)	-1.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,597,699.00	20,945,795.00	0.00	20,658,017.00		

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)			(771,052.00)	(753,410.00)	(9,736,785.83)	(717,887.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,840,999.00	2,978,054.00		2,978,054.00	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)			2,840,999.00	2,978,054.00		2,978,054.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,840,999.00	2,978,054.00		2,978,054.00		
2) Ending Balance, June 30 (E + F1e)			2,069,947.00	2,224,644.00		2,260,167.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,069,947.00	2,224,644.00		2,260,167.00		
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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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	1,790,333.00	1,494,985.00	0.00	1,494,985.00	0.00	0.0%
Special Education Discretionary Grants		8182	113,451.00	233,687.00	0.00	233,687.00	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	3,669,021.00	4,255,538.00	1,868,217.10	4,318,325.00	62,787.00	1.5%
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	715,710.00	672,881.00	244,619.18	671,450.00	(1,431.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	161,455.00	157,960.00	77,077.17	157,960.00	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	777,082.00	1,018,029.00	509,014.00	1,018,029.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	106,089.00	106,089.00	2,663.86	106,089.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,067,221.00	1,482,402.00	355,265.80	1,542,402.00	60,000.00	4.0%
TOTAL, FEDERAL REVENUE			8,400,362.00	9,421,571.00	3,056,857.11	9,542,927.00	121,356.00	1.3%
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	3,921,823.00	4,401,732.00	2,089,041.00	4,401,732.00	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 Materie		8560	571,920.00	631,495.00	68,375.11	698,553.00	67,058.00	10.6%
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	1,038,402.00	1,038,402.00	674,961.49	1,038,402.00	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	691,339.00	999,877.00	999,877.47	999,877.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	255,276.00	870,945.00	117,368.91	963,434.00	92,489.00	10.6%
California Clean Energy Jobs Act	6230	8590	0.00	521,621.00	521,621.27	521,621.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	106,668.00	78,975.87	106,668.00	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	5,659,615.00	5,845,600.00	1,664,147.44	6,876,663.00	1,031,063.00	17.6%
TOTAL, OTHER STATE REVENUE			12,138,375.00	14,416,340.00	6,214,368.56	15,606,950.00	1,190,610.00	8.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	161,562.00	1,323,992.00	294,927.41	1,323,992.00	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	5,000.00	12,500.00	12,500.00	New
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	771,005.00	1,069,481.00	663,617.86	1,369,528.00	300,047.00	28.1%
Tuition		8710	950,000.00	957,995.00	411,497.50	1,083,995.00	126,000.00	13.2%
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	3,649,034.00	3,641,994.00	2,678,765.00	3,641,994.00	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			5,531,601.00	6,993,462.00	4,053,807.77	7,432,009.00	438,547.00	6.3%
TOTAL, REVENUES			26,070,338.00	30,831,373.00	13,325,033.44	32,581,886.00	1,750,513.00	5.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,281,841.00	10,380,495.00	5,390,699.61	10,773,384.00	(392,889.00)	-3.8%
Certificated Pupil Support Salaries		1200	2,101,536.00	2,238,252.00	1,183,235.35	2,247,366.00	(9,114.00)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	497,480.00	552,026.00	315,263.65	555,886.00	(3,860.00)	-0.7%
Other Certificated Salaries		1900	45,878.00	124,565.00	45,526.18	125,295.00	(730.00)	-0.6%
TOTAL, CERTIFICATED SALARIES			11,926,735.00	13,295,338.00	6,934,724.79	13,701,931.00	(406,593.00)	-3.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,770,952.00	6,904,328.00	3,584,027.81	6,854,492.00	49,836.00	0.7%
Classified Support Salaries		2200	1,373,720.00	1,371,198.00	741,222.97	1,355,305.00	15,893.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	192,077.00	213,346.00	135,995.02	226,469.00	(13,123.00)	-6.2%
Clerical, Technical and Office Salaries		2400	274,784.00	339,493.00	198,528.18	379,726.00	(40,233.00)	-11.9%
Other Classified Salaries		2900	275,597.00	323,097.00	172,420.85	362,652.00	(39,555.00)	-12.2%
TOTAL, CLASSIFIED SALARIES			8,887,130.00	9,151,462.00	4,832,194.83	9,178,644.00	(27,182.00)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,345,190.00	6,501,483.00	1,026,479.47	6,571,559.00	(70,076.00)	-1.1%
PERS		3201-3202	1,655,277.00	1,720,532.00	898,877.78	1,734,420.00	(13,888.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	859,129.00	943,078.00	503,014.83	960,043.00	(16,965.00)	-1.8%
Health and Welfare Benefits		3401-3402	4,449,780.00	4,632,990.00	2,529,825.68	4,749,433.00	(116,443.00)	-2.5%
Unemployment Insurance		3501-3502	10,564.00	11,496.00	6,012.44	11,730.00	(234.00)	-2.0%
Workers' Compensation		3601-3602	524,048.00	582,744.00	304,901.16	594,568.00	(11,824.00)	-2.0%
OPEB, Allocated		3701-3702	719,887.00	798,184.00	416,644.02	811,437.00	(13,253.00)	-1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	283,947.00	487,188.00	261,255.07	494,413.00	(7,225.00)	-1.5%
TOTAL, EMPLOYEE BENEFITS			14,847,822.00	15,677,695.00	5,947,010.45	15,927,603.00	(249,908.00)	-1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	573,420.00	592,640.00	294,686.08	944,109.00	(351,469.00)	-59.3%
Books and Other Reference Materials		4200	25,750.00	137,856.00	60,633.29	152,481.00	(14,625.00)	-10.6%
Materials and Supplies		4300	2,513,344.00	4,128,110.00	821,758.89	3,725,096.00	403,014.00	9.8%
Noncapitalized Equipment		4400	247,900.00	415,289.00	145,842.14	552,242.00	(136,953.00)	-33.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,360,414.00	5,273,895.00	1,322,920.40	5,373,928.00	(100,033.00)	-1.9%
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	760,377.00	435,474.00	101,329.22	485,364.00	(49,890.00)	-11.5%
Dues and Memberships		5300	808.00	1,308.00	9,295.70	9,200.00	(7,892.00)	-603.4%
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	74,650.00	110,946.00	72,015.83	123,689.00	(12,743.00)	-11.5%
Transfers of Direct Costs		5710	73,630.00	82,325.00	25,526.93	84,941.00	(2,616.00)	-3.2%
Transfers of Direct Costs - Interfund		5750	550.00	1,275.00	(2,014.32)	(6,037.00)	7,312.00	573.5%
Professional/Consulting Services and Operating Expenditures		5800	3,111,292.00	4,642,955.00	2,044,601.05	5,207,556.00	(564,601.00)	-12.2%
Communications		5900	16,050.00	17,250.00	9,020.05	17,610.00	(360.00)	-2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,037,357.00	5,291,533.00	2,259,774.46	5,922,323.00	(630,790.00)	-11.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	157,617.00	161,794.00	160,516.75	160,517.00	1,277.00	0.8%
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	495,474.00	821,889.00	374,088.59	905,193.00	(83,304.00)	-10.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			653,091.00	983,683.00	534,605.34	1,065,710.00	(82,027.00)	-8.3%
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	5,000.00	1,000.00	(2,710.00)	1,000.00	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	920,438.00	940,841.00	392,798.00	813,597.00	127,244.00	13.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			925,438.00	941,841.00	390,088.00	814,597.00	127,244.00	13.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,801,102.00	1,915,131.00	840,501.00	1,973,054.00	(57,923.00)	-3.0%
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			1,801,102.00	1,915,131.00	840,501.00	1,973,054.00	(57,923.00)	-3.0%
TOTAL, EXPENDITURES			46,439,089.00	52,530,578.00	23,061,819.27	53,957,790.00	(1,427,212.00)	-2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	19,597,699.00	20,945,795.00	0.00	20,658,017.00	(287,778.00)	-1.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			19,597,699.00	20,945,795.00	0.00	20,658,017.00	(287,778.00)	-1.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			19,597,699.00	20,945,795.00	0.00	20,658,017.00	287,778.00	-1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	108,189,758.00	108,054,089.00	61,582,523.28	109,247,880.00	1,193,791.00	1.1%
2) Federal Revenue		8100-8299	8,409,112.00	9,430,321.00	3,056,857.11	9,551,677.00	121,356.00	1.3%
3) Other State Revenue		8300-8599	18,371,584.00	18,847,460.00	8,418,794.94	20,087,128.00	1,239,668.00	6.6%
4) Other Local Revenue		8600-8799	6,772,147.00	8,339,038.00	4,756,809.81	8,995,110.00	656,072.00	7.9%
5) TOTAL, REVENUES			141,742,601.00	144,670,908.00	77,814,985.14	147,881,795.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	56,172,944.00	60,630,840.00	32,516,867.20	61,024,983.00	(394,143.00)	-0.7%
2) Classified Salaries		2000-2999	21,189,411.00	22,282,064.00	11,947,382.13	22,167,496.00	114,568.00	0.5%
3) Employee Benefits		3000-3999	40,681,197.00	42,816,266.00	21,147,703.47	43,044,137.00	(227,871.00)	-0.5%
4) Books and Supplies		4000-4999	11,731,239.00	11,805,636.00	2,763,168.41	9,638,630.00	2,167,006.00	18.4%
5) Services and Other Operating Expenditures		5000-5999	10,860,858.00	12,645,470.00	6,807,616.96	13,068,201.00	(422,731.00)	-3.3%
6) Capital Outlay		6000-6999	656,333.00	986,925.00	534,605.34	1,068,952.00	(82,027.00)	-8.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,316,420.00	1,332,823.00	541,165.55	1,205,579.00	127,244.00	9.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(298,521.00)	(310,630.00)	(139,358.00)	(308,588.00)	(2,042.00)	0.7%
9) TOTAL, EXPENDITURES			142,309,881.00	152,189,394.00	76,119,151.06	150,909,390.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(567,280.00)	(7,518,486.00)	1,695,834.08	(3,027,595.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,019,250.00	2,993,000.00	0.00	2,993,000.00	0.00	0.0%
b) Transfers Out		7600-7629	451,008.00	461,515.00	21,409.58	647,087.00	(185,572.00)	-40.2%
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			2,568,242.00	2,531,485.00	(21,409.58)	2,345,913.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000,962.00	(4,987,001.00)	1,674,424.50	(681,682.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,513,485.00	22,749,476.00		22,749,476.00	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)			19,513,485.00	22,749,476.00		22,749,476.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,513,485.00	22,749,476.00		22,749,476.00		
2) Ending Balance, June 30 (E + F1e)			21,514,447.00	17,762,475.00		22,067,794.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	119,224.00	143,580.00		143,580.00		
Prepaid Items		9713	467,982.00	481,120.00		481,120.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,069,947.00	2,224,644.00		2,260,167.00		
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	2,884,018.00	3,081,818.00		5,529,317.00		
Board Reserve 2%	0000	9780	<u>2,855,218.00</u>					
2015-16 One-time Funds Carryover	0000	9780	<u>28,800.00</u>					
Board Reserve 2%	0000	9780		<u>3,053,018.00</u>				
2015-16 One-time Funds Carryover	0000	9780		<u>28,800.00</u>				
Board Reserve 2%	0000	9780				<u>3,031,130.00</u>		
2015-16 One-time Funds Carryover	0000	9780				<u>28,800.00</u>		
2018-19 One-time Funds Board Resen	0000	9780				<u>2,046,334.00</u>		
ERATE Carryover	0000	9780				<u>423,053.00</u>		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,282,827.00	4,579,527.00		4,546,694.00		
Unassigned/Unappropriated Amount		9790	11,665,249.00	7,226,586.00		9,081,716.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	59,170,323.00	53,588,700.00	30,937,980.00	59,138,010.00	5,549,310.00	10.4%
Education Protection Account State Aid - Current Year		8012	15,016,361.00	16,114,469.00	8,709,225.00	16,252,349.00	137,880.00	0.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	729,404.00	726,677.00	110,723.41	726,677.00	0.00	0.0%
Timber Yield Tax		8022	5,859.00	9,980.00	8,009.34	9,980.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	18,163.00	18,807.00	18,935.30	18,807.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	36,389,798.00	38,591,842.00	19,571,867.92	33,571,289.00	(5,020,553.00)	-13.0%
Unsecured Roll Taxes		8042	2,866,327.00	2,818,080.00	2,975,506.37	2,500,010.00	(318,070.00)	-11.3%
Prior Years' Taxes		8043	72,021.00	96,772.00	24,048.50	96,772.00	0.00	0.0%
Supplemental Taxes		8044	539,628.00	610,505.00	145,457.65	610,505.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(8,182,992.00)	(7,514,798.00)	(4,106,396.59)	(7,514,798.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,294,751.00	8,193,975.00	5,787,870.38	8,193,975.00	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			112,919,643.00	113,255,009.00	64,183,227.28	113,603,576.00	348,567.00	0.3%
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	(4,729,885.00)	(5,200,920.00)	(2,600,704.00)	(4,355,696.00)	845,224.00	-16.3%
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			108,189,758.00	108,054,089.00	61,582,523.28	109,247,880.00	1,193,791.00	1.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,790,333.00	1,494,985.00	0.00	1,494,985.00	0.00	0.0%
Special Education Discretionary Grants		8182	113,451.00	233,687.00	0.00	233,687.00	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	3,669,021.00	4,255,538.00	1,868,217.10	4,318,325.00	62,787.00	1.5%
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	715,710.00	672,881.00	244,619.18	671,450.00	(1,431.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	161,455.00	157,960.00	77,077.17	157,960.00	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	777,082.00	1,018,029.00	509,014.00	1,018,029.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	106,089.00	106,089.00	2,663.86	106,089.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,075,971.00	1,491,152.00	355,265.80	1,551,152.00	60,000.00	4.0%
TOTAL, FEDERAL REVENUE			8,409,112.00	9,430,321.00	3,056,857.11	9,551,677.00	121,356.00	1.3%
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	3,921,823.00	4,401,732.00	2,089,041.00	4,401,732.00	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	4,473,619.00	2,611,955.00	1,541,753.00	2,611,955.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,311,510.00	2,430,660.00	731,048.49	2,564,413.00	133,753.00	5.5%
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	1,038,402.00	1,038,402.00	674,961.49	1,038,402.00	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	691,339.00	999,877.00	999,877.47	999,877.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	255,276.00	870,945.00	117,368.91	963,434.00	92,489.00	10.6%
California Clean Energy Jobs Act	6230	8590	0.00	521,621.00	521,621.27	521,621.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	106,668.00	78,975.87	106,668.00	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	5,679,615.00	5,865,600.00	1,664,147.44	6,879,026.00	1,013,426.00	17.3%
TOTAL, OTHER STATE REVENUE			18,371,584.00	18,847,460.00	8,418,794.94	20,087,128.00	1,239,668.00	6.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	90,000.00	97,750.00	24,963.60	96,000.00	(1,750.00)	-1.8%
Interest		8660	190,000.00	200,000.00	125,125.49	275,000.00	75,000.00	37.5%
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	237,500.00	247,000.00	251,750.00	14,250.00	6.0%
Transportation Fees From Individuals		8675	32,500.00	32,500.00	23,118.64	35,500.00	3,000.00	9.2%
Interagency Services		8677	409,562.00	1,602,992.00	478,985.91	1,717,992.00	115,000.00	7.2%
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	5,000.00	12,500.00	12,500.00	New
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,261,051.00	1,568,307.00	762,353.67	1,880,379.00	312,072.00	19.9%
Tuition		8710	1,140,000.00	957,995.00	411,497.50	1,083,995.00	126,000.00	13.2%
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	3,649,034.00	3,641,994.00	2,678,765.00	3,641,994.00	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			6,772,147.00	8,339,038.00	4,756,809.81	8,995,110.00	656,072.00	7.9%
TOTAL, REVENUES			141,742,601.00	144,670,908.00	77,814,985.14	147,881,795.00	3,210,887.00	2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	45,546,293.00	49,037,472.00	26,086,340.10	49,398,176.00	(360,704.00)	-0.7%
Certificated Pupil Support Salaries		1200	5,248,490.00	5,589,963.00	3,057,144.67	5,578,757.00	11,206.00	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	4,423,244.00	4,842,459.00	2,841,453.72	4,896,274.00	(53,815.00)	-1.1%
Other Certificated Salaries		1900	954,917.00	1,160,946.00	531,928.71	1,151,776.00	9,170.00	0.8%
TOTAL, CERTIFICATED SALARIES			56,172,944.00	60,630,840.00	32,516,867.20	61,024,983.00	(394,143.00)	-0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,863,834.00	8,192,461.00	4,234,573.92	8,151,258.00	41,203.00	0.5%
Classified Support Salaries		2200	6,003,973.00	6,169,689.00	3,374,573.61	6,151,524.00	18,165.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	1,055,360.00	1,147,562.00	673,880.11	1,154,229.00	(6,667.00)	-0.6%
Clerical, Technical and Office Salaries		2400	4,559,138.00	4,908,884.00	2,733,775.10	4,847,839.00	61,045.00	1.2%
Other Classified Salaries		2900	1,707,106.00	1,863,468.00	930,579.39	1,862,646.00	822.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,189,411.00	22,282,064.00	11,947,382.13	22,167,496.00	114,568.00	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,393,934.00	14,007,806.00	5,100,555.57	14,062,667.00	(54,861.00)	-0.4%
PERS		3201-3202	3,810,118.00	4,050,300.00	2,130,949.66	4,039,130.00	11,170.00	0.3%
OASDI/Medicare/Alternative		3301-3302	2,479,287.00	2,688,260.00	1,458,050.31	2,702,863.00	(14,603.00)	-0.5%
Health and Welfare Benefits		3401-3402	15,177,995.00	15,826,539.00	8,714,848.71	15,935,202.00	(108,663.00)	-0.7%
Unemployment Insurance		3501-3502	39,262.00	42,390.00	22,723.56	42,554.00	(164.00)	-0.4%
Workers' Compensation		3601-3602	1,949,944.00	2,150,095.00	1,151,844.72	2,158,600.00	(8,505.00)	-0.4%
OPEB, Allocated		3701-3702	2,695,450.00	2,215,704.00	1,583,462.67	2,259,787.00	(44,083.00)	-2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,135,207.00	1,835,172.00	985,268.27	1,843,334.00	(8,162.00)	-0.4%
TOTAL, EMPLOYEE BENEFITS			40,681,197.00	42,816,266.00	21,147,703.47	43,044,137.00	(227,871.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,078,666.00	1,005,666.00	614,129.80	1,336,568.00	(330,902.00)	-32.9%
Books and Other Reference Materials		4200	45,743.00	170,948.00	77,487.18	189,379.00	(18,431.00)	-10.8%
Materials and Supplies		4300	9,832,698.00	9,515,388.00	1,685,518.14	7,001,779.00	2,513,609.00	26.4%
Noncapitalized Equipment		4400	774,132.00	1,113,634.00	386,033.29	1,110,904.00	2,730.00	0.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,731,239.00	11,805,636.00	2,763,168.41	9,638,630.00	2,167,006.00	18.4%
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	933,665.00	631,916.00	181,966.87	679,206.00	(47,290.00)	-7.5%
Dues and Memberships		5300	26,808.00	28,548.00	30,956.88	38,940.00	(10,392.00)	-36.4%
Insurance		5400-5450	880,631.00	880,631.00	882,986.00	887,325.00	(6,694.00)	-0.8%
Operations and Housekeeping Services		5500	2,430,300.00	2,429,100.00	1,636,076.35	2,449,700.00	(20,600.00)	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	344,503.00	394,795.00	204,570.84	369,239.00	25,556.00	6.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,100.00	9,703.00	4,706.94	9,055.00	648.00	6.7%
Professional/Consulting Services and Operating Expenditures		5800	5,798,831.00	7,825,302.00	3,802,910.42	8,204,073.00	(378,771.00)	-4.8%
Communications		5900	441,020.00	445,475.00	63,442.66	430,663.00	14,812.00	3.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,860,858.00	12,645,470.00	6,807,616.96	13,068,201.00	(422,731.00)	-3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	160,859.00	165,036.00	160,516.75	163,759.00	1,277.00	0.8%
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	495,474.00	821,889.00	374,088.59	905,193.00	(83,304.00)	-10.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			656,333.00	986,925.00	534,605.34	1,068,952.00	(82,027.00)	-8.3%
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	5,000.00	1,000.00	(2,710.00)	1,000.00	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	920,438.00	940,841.00	392,798.00	813,597.00	127,244.00	13.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	35,360.00	35,360.00	8,574.54	35,360.00	0.00	0.0%
Other Debt Service - Principal		7439	355,622.00	355,622.00	142,503.01	355,622.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,316,420.00	1,332,823.00	541,165.55	1,205,579.00	127,244.00	9.5%
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	(298,521.00)	(310,630.00)	(139,358.00)	(308,588.00)	(2,042.00)	0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(298,521.00)	(310,630.00)	(139,358.00)	(308,588.00)	(2,042.00)	0.7%
TOTAL, EXPENDITURES			142,309,881.00	152,189,394.00	76,119,151.06	150,909,390.00	1,280,004.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	2,951,000.00	2,951,000.00	0.00	2,951,000.00	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	68,250.00	42,000.00	0.00	42,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,019,250.00	2,993,000.00	0.00	2,993,000.00	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	451,008.00	461,515.00	21,409.58	647,087.00	(185,572.00)	-40.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			451,008.00	461,515.00	21,409.58	647,087.00	(185,572.00)	-40.2%
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)			2,568,242.00	2,531,485.00	(21,409.58)	2,345,913.00	185,572.00	-7.3%

Resource	Description	2018-19 Projected Year Totals
5640	Medi-Cal Billing Option	413,544.00
6300	Lottery: Instructional Materials	50,499.00
8150	Ongoing & Major Maintenance Account (RM,	410,000.00
9010	Other Restricted Local	1,386,124.00
Total, Restricted Balance		<u>2,260,167.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	772,578.00	826,606.00	289,989.00	826,606.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,500.00	20,500.00	17,339.53	25,650.00	5,150.00	25.1%
5) TOTAL, REVENUES			788,078.00	847,106.00	307,328.53	852,256.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	126,574.00	162,250.00	82,853.00	159,242.00	3,008.00	1.9%
2) Classified Salaries		2000-2999	218,701.00	231,502.00	130,618.62	224,803.00	6,699.00	2.9%
3) Employee Benefits		3000-3999	232,974.00	260,592.00	138,620.81	250,652.00	9,940.00	3.8%
4) Books and Supplies		4000-4999	98,241.00	104,835.00	13,182.21	101,987.00	2,848.00	2.7%
5) Services and Other Operating Expenditures		5000-5999	74,500.00	46,700.00	30,169.87	42,200.00	4,500.00	9.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	33,000.00	(33,000.00)	New
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	37,088.00	41,227.00	20,436.00	39,872.00	1,355.00	3.3%
9) TOTAL, EXPENDITURES			788,078.00	847,106.00	415,880.51	851,756.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(108,551.98)	500.00		
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	(108,551.98)	500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	92,412.00		92,412.00	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	92,412.00		92,412.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	92,412.00		92,412.00		
2) Ending Balance, June 30 (E + F1e)			0.00	92,412.00		92,912.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	92,412.00		92,912.00		
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								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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								
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	772,578.00	826,606.00	289,989.00	826,606.00	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			772,578.00	826,606.00	289,989.00	826,606.00	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	500.00	500.00	260.53	1,000.00	500.00	100.0%
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	15,000.00	20,000.00	13,579.00	20,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	3,500.00	4,650.00	4,650.00	New
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			15,500.00	20,500.00	17,339.53	25,650.00	5,150.00	25.1%
TOTAL, REVENUES			788,078.00	847,106.00	307,328.53	852,256.00		

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	126,574.00	141,895.00	81,505.45	143,355.00	(1,460.00)	-1.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	20,355.00	1,347.55	15,887.00	4,468.00	22.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			126,574.00	162,250.00	82,853.00	159,242.00	3,008.00	1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	218,501.00	231,302.00	130,618.62	224,603.00	6,699.00	2.9%
Classified Support Salaries		2200	200.00	200.00	0.00	200.00	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			218,701.00	231,502.00	130,618.62	224,803.00	6,699.00	2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,607.00	26,430.00	13,205.93	24,325.00	2,105.00	8.0%
PERS		3201-3202	39,375.00	41,723.00	21,871.64	41,957.00	(234.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	18,282.00	20,144.00	11,347.36	20,207.00	(63.00)	-0.3%
Health and Welfare Benefits		3401-3402	129,067.00	143,361.00	75,888.83	134,126.00	9,235.00	6.4%
Unemployment Insurance		3501-3502	175.00	199.00	107.48	196.00	3.00	1.5%
Workers' Compensation		3601-3602	8,689.00	10,105.00	5,452.57	9,899.00	206.00	2.0%
OPEB, Allocated		3701-3702	12,243.00	13,946.00	7,578.00	13,663.00	283.00	2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,536.00	4,684.00	3,169.00	6,279.00	(1,595.00)	-34.1%
TOTAL, EMPLOYEE BENEFITS			232,974.00	260,592.00	138,620.81	250,652.00	9,940.00	3.8%
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	98,241.00	102,635.00	10,944.69	98,387.00	4,248.00	4.1%
Noncapitalized Equipment		4400	0.00	2,200.00	2,237.52	3,600.00	(1,400.00)	-63.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			98,241.00	104,835.00	13,182.21	101,987.00	2,848.00	2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	3,000.00	1,914.74	4,000.00	(1,000.00)	-33.3%
Dues and Memberships		5300	0.00	700.00	0.00	700.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	73,000.00	43,000.00	28,255.13	37,500.00	5,500.00	12.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			74,500.00	46,700.00	30,169.87	42,200.00	4,500.00	9.6%
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	33,000.00	(33,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	33,000.00	(33,000.00)	New
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	37,088.00	41,227.00	20,436.00	39,872.00	1,355.00	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			37,088.00	41,227.00	20,436.00	39,872.00	1,355.00	3.3%
TOTAL, EXPENDITURES			788,078.00	847,106.00	415,880.51	851,756.00		

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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	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	92,912.00
Total, Restricted Balance		<u>92,912.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,512,678.00	3,867,550.00	1,078,038.40	3,714,317.00	(153,233.00)	-4.0%
3) Other State Revenue		8300-8599	229,200.00	251,238.00	72,691.40	237,362.00	(13,876.00)	-5.5%
4) Other Local Revenue		8600-8799	937,200.00	904,115.00	264,388.19	853,530.00	(50,585.00)	-5.6%
5) TOTAL, REVENUES			4,679,078.00	5,022,903.00	1,415,117.99	4,805,209.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,864,898.00	2,067,541.00	1,054,494.07	2,059,075.00	8,466.00	0.4%
3) Employee Benefits		3000-3999	1,097,267.00	1,203,909.00	603,062.47	1,172,821.00	31,088.00	2.6%
4) Books and Supplies		4000-4999	1,770,086.00	1,780,642.00	931,674.28	1,818,071.00	(37,429.00)	-2.1%
5) Services and Other Operating Expenditures		5000-5999	100,200.00	148,769.00	93,045.20	137,617.00	11,152.00	7.5%
6) Capital Outlay		6000-6999	36,202.00	36,202.00	23,632.54	23,633.00	12,569.00	34.7%
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	261,433.00	269,403.00	118,922.00	268,716.00	687.00	0.3%
9) TOTAL, EXPENDITURES			5,130,086.00	5,506,466.00	2,824,830.56	5,479,933.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(451,008.00)	(483,563.00)	(1,409,712.57)	(674,724.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	451,008.00	461,515.00	21,409.58	647,087.00	185,572.00	40.2%
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			451,008.00	461,515.00	21,409.58	647,087.00		

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	(22,048.00)	(1,388,302.99)	(27,637.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	130,422.00	407,236.00		407,236.00	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)								
			130,422.00	407,236.00		407,236.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			130,422.00	407,236.00		407,236.00		
2) Ending Balance, June 30 (E + F1e)								
			130,422.00	385,188.00		379,599.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	130,422.00	385,188.00		379,599.00		
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								
Child Nutrition Programs		8220	3,512,678.00	3,867,550.00	1,078,038.40	3,714,317.00	(153,233.00)	-4.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,512,678.00	3,867,550.00	1,078,038.40	3,714,317.00	(153,233.00)	-4.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	229,200.00	251,238.00	72,691.40	237,362.00	(13,876.00)	-5.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			229,200.00	251,238.00	72,691.40	237,362.00	(13,876.00)	-5.5%
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	800,700.00	750,400.00	214,806.52	550,400.00	(200,000.00)	-26.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(4,000.00)	(3,985.00)	1,165.52	(3,970.00)	15.00	-0.4%
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	198,700.00	198,700.00	New
Other Local Revenue								
All Other Local Revenue		8699	140,500.00	157,700.00	48,416.15	108,400.00	(49,300.00)	-31.3%
TOTAL, OTHER LOCAL REVENUE			937,200.00	904,115.00	264,388.19	853,530.00	(50,585.00)	-5.6%
TOTAL, REVENUES			4,679,078.00	5,022,903.00	1,415,117.99	4,805,209.00		

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	1,619,423.00	1,724,915.00	874,693.68	1,708,592.00	16,323.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	161,365.00	253,004.00	131,006.05	261,430.00	(8,426.00)	-3.3%
Clerical, Technical and Office Salaries		2400	84,110.00	89,622.00	48,794.34	89,053.00	569.00	0.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,864,898.00	2,067,541.00	1,054,494.07	2,059,075.00	8,466.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	320,151.00	356,793.00	167,633.05	330,988.00	25,805.00	7.2%
OASDI/Medicare/Alternative		3301-3302	143,096.00	159,305.00	82,813.41	160,870.00	(1,565.00)	-1.0%
Health and Welfare Benefits		3401-3402	455,855.00	479,362.00	242,925.42	471,898.00	7,464.00	1.6%
Unemployment Insurance		3501-3502	963.00	1,071.00	549.89	1,068.00	3.00	0.3%
Workers' Compensation		3601-3602	47,866.00	54,345.00	27,520.62	54,154.00	191.00	0.4%
OPEB, Allocated		3701-3702	67,046.00	74,671.00	38,307.31	74,573.00	98.00	0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	62,290.00	78,362.00	43,312.77	79,270.00	(908.00)	-1.2%
TOTAL, EMPLOYEE BENEFITS			1,097,267.00	1,203,909.00	603,062.47	1,172,821.00	31,088.00	2.6%
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	276,000.00	263,000.00	117,887.82	231,600.00	31,400.00	11.9%
Noncapitalized Equipment		4400	20,000.00	39,642.00	39,642.06	39,642.00	0.00	0.0%
Food		4700	1,474,086.00	1,478,000.00	774,144.40	1,546,829.00	(68,829.00)	-4.7%
TOTAL, BOOKS AND SUPPLIES			1,770,086.00	1,780,642.00	931,674.28	1,818,071.00	(37,429.00)	-2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,500.00	3,750.00	588.72	1,300.00	2,450.00	65.3%
Dues and Memberships		5300	1,000.00	1,000.00	122.00	200.00	800.00	80.0%
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	10,000.00	20,500.00	8,157.92	17,750.00	2,750.00	13.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,100.00)	(9,703.00)	(4,706.94)	(9,055.00)	(648.00)	6.7%
Professional/Consulting Services and Operating Expenditures		5800	87,300.00	129,300.00	86,211.26	123,800.00	5,500.00	4.3%
Communications		5900	2,500.00	3,922.00	2,672.24	3,622.00	300.00	7.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,200.00	148,769.00	93,045.20	137,617.00	11,152.00	7.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	36,202.00	36,202.00	23,632.54	23,633.00	12,569.00	34.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,202.00	36,202.00	23,632.54	23,633.00	12,569.00	34.7%
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	261,433.00	269,403.00	118,922.00	268,716.00	687.00	0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			261,433.00	269,403.00	118,922.00	268,716.00	687.00	0.3%
TOTAL, EXPENDITURES			5,130,086.00	5,506,466.00	2,824,830.56	5,479,933.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	451,008.00	461,515.00	21,409.58	647,087.00	185,572.00	40.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			451,008.00	461,515.00	21,409.58	647,087.00	185,572.00	40.2%
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)			451,008.00	461,515.00	21,409.58	647,087.00		

Resource	Description	2018/19 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	379,599.00
Total, Restricted Balance		<u>379,599.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	250,000.00	340,000.00	348,735.36	545,000.00	205,000.00	60.3%
5) TOTAL, REVENUES			250,000.00	340,000.00	348,735.36	545,000.00		
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	10,573.00	851,136.00	821,549.10	1,251,136.00	(400,000.00)	-47.0%
5) Services and Other Operating Expenditures		5000-5999	3,053,000.00	4,032,510.00	748,206.57	1,236,010.00	2,796,500.00	69.3%
6) Capital Outlay		6000-6999	45,762,634.00	42,610,118.00	20,559,629.19	47,214,040.00	(4,603,922.00)	-10.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,826,207.00	47,493,764.00	22,129,384.86	49,701,186.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,576,207.00)	(47,153,764.00)	(21,780,649.50)	(49,156,186.00)		
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	30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,576,207.00)	(17,153,764.00)	8,219,350.50	(19,156,186.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,154,454.00	19,411,185.00		19,411,185.00	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)			21,154,454.00	19,411,185.00		19,411,185.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,154,454.00	19,411,185.00		19,411,185.00		
2) Ending Balance, June 30 (E + F1e)			2,578,247.00	2,257,421.00		254,999.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,578,247.00	2,257,421.00		254,999.00		
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								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		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								
Penalties and Interest from Delinquent Non-LCFF Taxes		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	250,000.00	340,000.00	348,735.36	545,000.00	205,000.00	60.3%
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			250,000.00	340,000.00	348,735.36	545,000.00	205,000.00	60.3%
TOTAL, REVENUES			250,000.00	340,000.00	348,735.36	545,000.00		

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)
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	304,778.00	297,884.30	404,778.00	(100,000.00)	-32.8%
Noncapitalized Equipment		4400	10,573.00	546,358.00	523,664.80	846,358.00	(300,000.00)	-54.9%
TOTAL, BOOKS AND SUPPLIES			10,573.00	851,136.00	821,549.10	1,251,136.00	(400,000.00)	-47.0%
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	3,053,000.00	4,032,510.00	748,206.57	1,236,010.00	2,796,500.00	69.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,053,000.00	4,032,510.00	748,206.57	1,236,010.00	2,796,500.00	69.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	4,504,063.00	2,273,914.00	1,656,935.07	6,553,039.00	(4,279,125.00)	-188.2%
Buildings and Improvements of Buildings		6200	41,258,571.00	40,336,204.00	18,902,694.12	40,661,001.00	(324,797.00)	-0.8%
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			45,762,634.00	42,610,118.00	20,559,629.19	47,214,040.00	(4,603,922.00)	-10.8%
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			48,826,207.00	47,493,764.00	22,129,384.86	49,701,186.00		

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	30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00	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)			30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,275,000.00	1,450,000.00	1,985,048.66	2,800,000.00	1,350,000.00	93.1%
5) TOTAL, REVENUES			2,275,000.00	1,450,000.00	1,985,048.66	2,800,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	435,811.00	469,060.00	279,195.39	469,060.00	0.00	0.0%
3) Employee Benefits		3000-3999	218,887.00	230,739.00	134,120.41	230,739.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	450,200.00	390,292.77	475,200.00	(25,000.00)	-5.6%
5) Services and Other Operating Expenditures		5000-5999	141,722.00	259,972.00	132,504.46	259,972.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,000,000.00	7,492,040.00	4,931,583.46	7,572,475.00	(80,435.00)	-1.1%
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			7,796,420.00	8,902,011.00	5,867,696.49	9,007,446.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,521,420.00)	(7,452,011.00)	(3,882,647.83)	(6,207,446.00)		
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	68,250.00	42,000.00	0.00	42,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(68,250.00)	(42,000.00)	0.00	(42,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,589,670.00)	(7,494,011.00)	(3,882,647.83)	(6,249,446.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,376,100.00	7,647,607.00		7,647,607.00	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)			7,376,100.00	7,647,607.00		7,647,607.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,376,100.00	7,647,607.00		7,647,607.00		
2) Ending Balance, June 30 (E + F1e)			1,786,430.00	153,596.00		1,398,161.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,786,430.00	153,596.00		1,398,161.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	50,000.00	38,926.65	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,250,000.00	1,400,000.00	1,946,122.01	2,750,000.00	1,350,000.00	96.4%
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			2,275,000.00	1,450,000.00	1,985,048.66	2,800,000.00	1,350,000.00	93.1%
TOTAL, REVENUES			2,275,000.00	1,450,000.00	1,985,048.66	2,800,000.00		

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	394,191.00	424,532.00	253,740.08	424,532.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	41,620.00	44,528.00	25,455.31	44,528.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			435,811.00	469,060.00	279,195.39	469,060.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	78,684.00	84,689.00	48,480.34	84,689.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	32,610.00	35,231.00	20,975.63	35,231.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	76,450.00	76,484.00	44,653.05	76,484.00	0.00	0.0%
Unemployment Insurance		3501-3502	220.00	237.00	135.91	237.00	0.00	0.0%
Workers' Compensation		3601-3602	10,938.00	12,034.00	6,894.16	12,034.00	0.00	0.0%
OPEB, Allocated		3701-3702	15,413.00	16,608.00	9,880.32	16,608.00	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	4,572.00	5,456.00	3,101.00	5,456.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			218,887.00	230,739.00	134,120.41	230,739.00	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	225,200.00	174,255.58	225,200.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	225,000.00	216,037.19	250,000.00	(25,000.00)	-11.1%
TOTAL, BOOKS AND SUPPLIES			0.00	450,200.00	390,292.77	475,200.00	(25,000.00)	-5.6%
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	141,722.00	259,972.00	132,504.46	259,972.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			141,722.00	259,972.00	132,504.46	259,972.00	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	7,000,000.00	7,492,040.00	4,931,583.46	7,572,475.00	(80,435.00)	-1.1%
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			7,000,000.00	7,492,040.00	4,931,583.46	7,572,475.00	(80,435.00)	-1.1%
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			7,796,420.00	8,902,011.00	5,867,696.49	9,007,446.00		

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	68,250.00	42,000.00	0.00	42,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			68,250.00	42,000.00	0.00	42,000.00	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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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)			(68,250.00)	(42,000.00)	0.00	(42,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,500.00	20,000.00	16,786.92	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,500.00	20,000.00	16,786.92	20,000.00		
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	0.00	573.86	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	3,400,000.00	3,445,297.00	3,111,443.03	3,445,297.00	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			3,400,000.00	3,445,297.00	3,112,016.89	3,445,297.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,398,500.00)	(3,425,297.00)	(3,095,229.97)	(3,425,297.00)		
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)			(3,398,500.00)	(3,425,297.00)	(3,095,229.97)	(3,425,297.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,452,946.00	3,431,464.00		3,431,464.00	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)			3,452,946.00	3,431,464.00		3,431,464.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,452,946.00	3,431,464.00		3,431,464.00		
2) Ending Balance, June 30 (E + F1e)			54,446.00	6,167.00		6,167.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	54,446.00	6,167.00		6,167.00		
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	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%
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								
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	1,500.00	20,000.00	16,786.92	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	20,000.00	16,786.92	20,000.00	0.00	0.0%
TOTAL, REVENUES			1,500.00	20,000.00	16,786.92	20,000.00		

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)
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	573.86	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	573.86	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	2,595,297.00	3,099,663.03	2,595,297.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,400,000.00	850,000.00	11,780.00	850,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			3,400,000.00	3,445,297.00	3,111,443.03	3,445,297.00	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			3,400,000.00	3,445,297.00	3,112,016.89	3,445,297.00		

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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	3,711,000.00	3,711,000.00	1,955,507.46	3,721,000.00	10,000.00	0.3%
5) TOTAL, REVENUES			3,711,000.00	3,711,000.00	1,955,507.46	3,721,000.00		
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	278,600.00	278,600.00	92,181.38	278,600.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,500.00	430,500.00	269,035.00	430,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	300,000.00	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			589,100.00	709,100.00	361,216.38	709,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,121,900.00	3,001,900.00	1,594,291.08	3,011,900.00		
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	2,951,000.00	2,951,000.00	0.00	2,951,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,951,000.00)	(2,951,000.00)	0.00	(2,951,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			170,900.00	50,900.00	1,594,291.08	60,900.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,897,003.00	1,955,975.00		1,955,975.00	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)			1,897,003.00	1,955,975.00		1,955,975.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,897,003.00	1,955,975.00		1,955,975.00		
2) Ending Balance, June 30 (E + F1e)			2,067,903.00	2,006,875.00		2,016,875.00		
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	760,000.00	760,000.00		750,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,307,903.00	1,246,875.00		1,266,875.00		
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	3,700,000.00	3,700,000.00	1,946,193.27	3,700,000.00	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	11,000.00	11,000.00	9,314.19	21,000.00	10,000.00	90.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,711,000.00	3,711,000.00	1,955,507.46	3,721,000.00	10,000.00	0.3%
TOTAL, REVENUES			3,711,000.00	3,711,000.00	1,955,507.46	3,721,000.00		

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)
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	278,600.00	278,600.00	92,181.38	278,600.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			278,600.00	278,600.00	92,181.38	278,600.00	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	10,500.00	430,500.00	269,035.00	430,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,500.00	430,500.00	269,035.00	430,500.00	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	300,000.00	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			300,000.00	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			589,100.00	709,100.00	361,216.38	709,100.00		

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	2,951,000.00	2,951,000.00	0.00	2,951,000.00	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			2,951,000.00	2,951,000.00	0.00	2,951,000.00	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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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)			(2,951,000.00)	(2,951,000.00)	0.00	(2,951,000.00)		

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	750,000.00
Total, Restricted Balance		<u>750,000.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	59,350.00	59,350.00	11,119.05	62,850.00	3,500.00	5.9%
4) Other Local Revenue		8600-8799	9,943,225.00	11,824,975.00	6,698,218.61	11,840,075.00	15,100.00	0.1%
5) TOTAL, REVENUES			10,002,575.00	11,884,325.00	6,709,337.66	11,902,925.00		
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	9,479,375.00	10,105,874.00	7,796,507.50	10,105,874.00	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			9,479,375.00	10,105,874.00	7,796,507.50	10,105,874.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			523,200.00	1,778,451.00	(1,087,169.84)	1,797,051.00		
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	1,895,533.00	1,895,532.95	1,895,533.00	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	1,895,533.00	1,895,532.95	1,895,533.00		

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)			523,200.00	3,673,984.00	808,363.11	3,692,584.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,730,453.00	12,017,051.00		12,017,051.00	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)			11,730,453.00	12,017,051.00		12,017,051.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,730,453.00	12,017,051.00		12,017,051.00		
2) Ending Balance, June 30 (E + F1e)			12,253,653.00	15,691,035.00		15,709,635.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,253,653.00	15,691,035.00		15,709,635.00		
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	57,850.00	57,850.00	6,209.90	61,350.00	3,500.00	6.1%
Other Subventions/In-Lieu Taxes		8572	1,500.00	1,500.00	4,909.15	1,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			59,350.00	59,350.00	11,119.05	62,850.00	3,500.00	5.9%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	9,644,250.00	11,144,250.00	6,081,157.64	11,144,250.00	0.00	0.0%
Unsecured Roll		8612	176,000.00	556,500.00	512,106.35	556,500.00	0.00	0.0%
Prior Years' Taxes		8613	3,350.00	4,500.00	1,615.17	4,500.00	0.00	0.0%
Supplemental Taxes		8614	87,850.00	87,950.00	57,123.29	97,050.00	9,100.00	10.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	31,775.00	31,775.00	46,216.16	37,775.00	6,000.00	18.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,943,225.00	11,824,975.00	6,698,218.61	11,840,075.00	15,100.00	0.1%
TOTAL, REVENUES			10,002,575.00	11,884,325.00	6,709,337.66	11,902,925.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	5,835,000.00	5,835,000.00	5,835,000.00	5,835,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	3,644,375.00	4,270,874.00	1,961,507.50	4,270,874.00	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)			9,479,375.00	10,105,874.00	7,796,507.50	10,105,874.00	0.00	0.0%
TOTAL, EXPENDITURES			9,479,375.00	10,105,874.00	7,796,507.50	10,105,874.00		

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	1,895,533.00	1,895,532.95	1,895,533.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	1,895,533.00	1,895,532.95	1,895,533.00	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	1,895,533.00	1,895,532.95	1,895,533.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	11,759.10	11,697.81	11,797.90	11,797.90	100.09	1%
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)	11,759.10	11,697.81	11,797.90	11,797.90	100.09	1%
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)	11,759.10	11,697.81	11,797.90	11,797.90	100.09	1%
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)						

Chico Unified School District
2018-19 Cash Flow

	Actuals	Actuals	Actuals	Actuals	Actuals	Actual	Actuals	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Total	2018-19 2nd Interim
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals		
A. BEGINNING CASH	26,711,807	24,540,140	16,801,376	16,730,122	13,134,066	7,145,747	23,287,326	26,825,629	22,783,113	21,043,143	26,239,433	20,494,974			
B. RECEIPTS															
Principal Apportionment															
State Aid	2,802,405	2,802,405	5,132,973	5,044,329	5,044,329	5,044,329	5,067,210	5,193,360	5,193,360	5,193,360	5,193,360	5,193,360	2,233,230	59,138,010	59,138,010
EPA	0	0	4,354,612	0	0	4,354,613	0	0	4,768,102	0	0	2,775,022	0	16,252,349	16,252,349
Property Tax	0	361,737	0	3,033,251	0	15,901,034	5,240,000	191,066	0	10,508,635	955,330	2,022,164	0	38,213,217	38,213,217
In-Lieu Property Taxes	0	(312,028)	(624,054)	(416,035)	(416,035)	(416,035)	(416,035)	(416,035)	(446,435)	(223,284)	(223,284)	(223,284)	(223,151)	(4,355,696)	(4,355,696)
Federal Revenues	16,910	5,044	77,614	224,258	145,843	335,404	693,729	235,981	1,094,204	1,068,803	91,537	2,175,732	3,179,009	9,344,069	9,344,069
Other State Sources	189,913	189,913	953,357	1,016,804	350,202	1,446,344	2,186,036	545,632	865,489	1,155,141	539,453	1,980,067	2,096,479	13,514,830	13,514,830
Other Local Revenues	8,471	160,796	76,982	382,828	458,822	673,696	2,758,374	1,256,049	430,207	280,530	1,216,726	591,355	529,274	8,824,110	8,824,110
TOTAL RECEIPTS	3,017,700	3,207,866	9,971,484	9,285,435	5,583,162	27,339,386	15,529,315	7,006,053	11,904,927	17,983,184	7,773,122	14,514,415	7,814,841	140,930,889	140,930,889
C. DISBURSEMENTS															
Salaries & Benefits	(1,563,700)	(9,525,008)	(10,476,745)	(11,722,080)	(10,782,893)	(10,756,487)	(1,396,558)	(10,619,196)	(10,821,942)	(10,821,942)	(10,821,942)	(10,821,942)	(2,257,743)	(112,388,178)	(121,594,853)
Operating Expenditures	(1,789,411)	(2,069,151)	(1,515,113)	(1,541,534)	(1,070,973)	(1,246,369)	(10,603,233)	(1,357,003)	(2,220,550)	(1,110,275)	(1,973,822)	(2,467,277)	(4,914,738)	(33,879,449)	(24,672,774)
TOTAL DISBURSEMENTS	(3,353,111)	(11,594,159)	(11,991,858)	(13,263,614)	(11,853,866)	(12,002,856)	(11,999,791)	(11,976,198)	(13,042,492)	(11,932,217)	(12,795,764)	(13,289,219)	(7,172,482)	(146,267,627)	(146,267,627)
D. OTHER FINANCING															
Interfund Transfers															
Transfers In	0	0	0	0	0	0	0	1,543,344	0	0	0	1,449,656	0	2,993,000	2,993,000
Transfers Out	0	0	(21,410)	0	0	0	0	0	0	(323,544)	(97,063)	(205,071)	0	(647,087)	(647,087)
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	0	0	(21,410)	0	0	0	0	1,543,344	0	(323,544)	(97,063)	1,244,585	0	2,345,913	2,345,913
INTERFUND BORROWING															
Due From Other Funds (9310)	0	534,610	873,208	0	0	0	0	0	0	0	0	0	0	0	0
Due To Other Funds (9610)	0	0	(68,432)	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	0	534,610	804,776	0	0	0	0	0	0	0	0	0	0	0	0
PY PRIOR YEAR															
Deferred Revenue	9,500	0	0	0	0	0	5,250	5,000	0	0	0	0	0	19,750	
Accounts Receivable															
State Aid - PY	0	0	0	0	0	0	0	0	31,099	0	0	31,099	0	62,198	
Federal A/R	19,627	70,617	441,186	915,766	0	611,262	0	0	0	0	0	0	0	2,058,458	
Other State A/R	17,810	0	520,108	0	282,452	3,524	3,529	12,790	0	102,370	8,750	0	0	951,334	
Other Local A/R	315,538	263,073	204,775	10,448	0	218,341	0	0	0	0	0	9,076	0	1,021,251	
Accounts Payable															
Prior Year Corrections		0	0	0	(67)	0	0	(633,504)	(633,504)	(633,504)	(633,504)	(633,504)	0	(3,167,587)	
In-Lieu	0	(10,998)	0	(544,090)	0	0	0	0	0	0	0	0	0	(555,088)	
Salaries & Benefits	(993,215)	72	0	0	0	0	0	0	0	0	0	0	0	(993,144)	
Operating A/P	(1,205,515)	(209,846)	(317)	0	0	(28,076)	0	0	0	0	0	0	0	(1,443,754)	
TOTAL PRIOR YEAR	(1,836,255)	112,918	1,165,753	382,124	282,385	805,050	8,779	(615,714)	(602,405)	(531,134)	(624,754)	(593,329)	0	(2,046,582)	0
E. NET INCREASE/DECREASE (B - C + D)	(2,171,667)	(7,738,763.98)	(71,254)	(3,596,056)	(5,988,319)	16,141,580	3,538,302	(4,042,516)	(1,739,970)	5,196,290	(5,744,459)	1,876,452	642,360	(5,037,407)	(2,990,825)
F. ENDING CASH (A + E)	24,540,140	16,801,376	16,730,122	13,134,066	7,145,747	23,287,326	26,825,629	22,783,113	21,043,143	26,239,433	20,494,974	22,371,426			
Auditor's Ending Cash	24,540,140	16,801,376	16,730,122	13,134,066	7,145,747	23,287,326	26,825,629	0	0	0	0	0			
Variance	0	0	0	0	0	0	0	22,783,113	21,043,143	26,239,433	20,494,974	22,371,426			

- **Notes for Original Budget:
1. Total Federal Revenues: Less PY Revenue (\$207,608.11)
 2. Total Other State Revenues: Less STRS On-behalf (\$4,503,883) & PY Revenue (\$2,068,415)
 3. Total Other Local Revenues: Less PY Revenue (\$171,000)
 4. Salaries and Benefits Expenditures: Less STRS On-behalf (\$4,503,883)
 5. Other Financing Sources Ties to Transfers In and Transfers Out

9024 Donations	Prior Year %	126	800	0	0	0	0	0	0	0	0	0	0	0	0	926
9120 California Career Pathways	Qtrly (following month)	161,511	0	0	0	0	0	0	0	0	0	0	0	0	0	161,511
9126 TRIAD II Project		0	63,594	0	0	0	0	0	0	0	0	0	0	0	0	63,594
9132 Summer CTE Program	Prior Year %	0	524	0	0	0	0	0	0	0	0	0	0	0	0	524
9133 Dell Foundation		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Accounts Receivable		362,475	333,690	1,166,070	926,214	282,452	833,126	8,779	17,790	31,099	102,370	8,750	40,175	0	4,093,240	
Accounts Payable																
PY Corrections		0	0	0	0	(67)	0	0	(633,504)	(633,504)	(633,504)	(633,504)	(633,504)	0	(3,167,587)	
In-Lieu		0	(10,998)	0	(544,090)	0	0	0	0	0	0	0	0	0	(555,088)	
Salaries & Emp Benefits		(993,215)	72	0	0	0	0	0	0	0	0	0	0	0	(993,144)	
Operating Expenditures		(1,205,515)	(209,846)	(317)	0	0	(28,076)	0	0	0	0	0	0	0	(1,443,754)	
Total Accounts Payable		(2,198,730)	(220,772)	(317)	(544,090)	(67)	(28,076)	0	(633,504)	(633,504)	(633,504)	(633,504)	(633,504)	0	(6,159,573)	
TOTAL PRIOR YEAR		(1,836,255)	112,918	1,165,753	382,124	282,385	805,050	8,779	(615,714)	(602,405)	(531,134)	(624,754)	(593,329)	0	(2,066,332)	

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) 4,475,669.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 119,501,160.00

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) 3.75%

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)	4,969,227.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,480,288.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	57,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	134,599.00
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)	467,014.35
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,125.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,109,453.35
9. Carry-Forward Adjustment (Part IV, Line F)	439,133.16
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,548,586.51

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	99,581,641.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,147,456.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	15,048,166.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,076,192.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	45,600.00
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)	712,819.00
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)	2,000.00
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)	204,543.00
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)	11,986,701.65
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	28,875.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	778,884.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,187,584.00
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)	146,800,461.65

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)	5.52%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	5.82%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,109,453.35</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(66,056.28)</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 (5.18%) times Part III, Line B18); zero if negative	<u>439,133.16</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.18%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.26%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>439,133.16</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</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>439,133.16</u>

Approved indirect cost rate: 5.18%
Highest rate used in any program: 6.26%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,163,232.00	155,093.00	3.73%
01	3310	1,415,146.00	73,304.00	5.18%
01	3311	6,214.00	321.00	5.17%
01	3315	108,089.00	5,598.00	5.18%
01	3550	101,038.00	5,051.00	5.00%
01	4035	651,450.00	20,000.00	3.07%
01	4124	773,774.00	38,626.00	4.99%
01	4127	195,348.00	10,281.00	5.26%
01	4203	148,661.00	9,299.00	6.26%
01	6010	1,012,154.00	26,748.00	2.64%
01	6230	90,000.00	4,662.00	5.18%
01	6378	40,031.00	2,074.00	5.18%
01	6382	1,037,215.00	31,323.00	3.02%
01	6387	871,167.00	45,126.00	5.18%
01	6500	23,933,287.00	1,239,744.00	5.18%
01	6690	243,120.00	12,156.00	5.00%
01	6695	672,178.00	35,980.00	5.35%
01	7311	97,947.00	5,073.00	5.18%
01	7338	120,852.00	6,260.00	5.18%
01	7370	101,415.00	5,253.00	5.18%
01	7510	858,570.00	44,473.00	5.18%
01	7810	240,785.00	12,471.00	5.18%
01	8150	3,448,547.00	177,002.00	5.13%
01	9010	2,850,244.00	7,136.00	0.25%
12	6105	774,234.00	39,872.00	5.15%
13	5310	4,635,111.00	240,098.00	5.18%
13	5320	512,453.00	26,545.00	5.18%

Chico Unified (61424) - 2018-19 2nd Interim Budget	43538										v19.2c										
LOCAL CONTROL FUNDING FORMULA	2017-18					2018-19					2019-20										
CALCULATE LCFF TARGET	COLA & Augmentation 1.560%					COLA & Augmentation 3.700%					COLA & Augmentation 3.460%										
Unduplicated as % of Enrollment	3 yr average 46.66% 46.66% 2017-18					3 yr average 47.76% 47.76% 2018-19					3 yr average 49.01% 49.01% 2019-20										
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA		
Grades TK-3	3,565.15	7,193	748	741	-	30,952,825	3,598.40	7,459	776	787	-	32,463,351	3,569.22	7,717	803	835	-	33,390,519	3,572.64		
Grades 4-6	2,569.23	7,301		681	-	20,508,440	2,546.95	7,571		723	-	21,124,867	2,581.95	7,833		768	-	22,206,811	2,665.25		
Grades 7-8	1,737.57	7,518		702	-	14,282,095	1,791.54	7,796		745	-	15,300,959	1,883.77	8,066		791	-	16,683,853	1,844.47		
Grades 9-12	3,808.67	8,712	227	834	-	37,222,846	3,861.01	9,034	235	885	-	39,206,143	3,777.02	9,347	243	940	-	39,772,065	3,833.93		
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL BASE	11,680.62	90,646,256	3,531,300	8,788,650	-	102,966,206	11,797.90	94,970,634	3,699,696	9,424,989	-	108,095,319	11,811.96	98,266,380	3,783,899	10,002,968	-	112,053,247	11,916.29		
Targeted Instructional Improvement Block Grant	-	-	-	-	-	523,290	-	-	-	-	-	523,290	-	-	-	-	-	523,290	-		
Home-to-School Transportation	-	-	-	-	-	629,271	-	-	-	-	-	629,271	-	-	-	-	-	629,271	-		
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						104,118,767						109,247,880						113,205,808			
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE						FALSE						TRUE			
ECONOMIC RECOVERY TARGET PAYMENT						5/8						3/4						100%			
CALCULATE LCFF FLOOR																					
						12-13 Rate	17-18 ADA						12-13 Rate	18-19 ADA						12-13 Rate	19-20 ADA
Current year Funded ADA times Base per ADA						5,267.41	11,680.62						5,267.41	11,797.90						5,267.41	11,811.96
Current year Funded ADA times Other RL per ADA						53.42	11,680.62						53.42	11,797.90						53.42	11,811.96
Necessary Small School Allowance at 12-13 rates						-	-						-	-						-	-
2012-13 Categoricals						-	-						-	-						-	-
Floor Adjustments						-	10,293,591						-	10,293,591						-	10,293,591
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-	-						-	-						-	-
Less Fair Share Reduction						-	-						-	-						-	-
Non-CDE certified New Charter: District PY rate * CY ADA						-	-						-	-						-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						\$ 2,217.74	11,680.62						\$ 2,429.99	11,797.90						\$ 3,066.62	11,811.96
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						98,348,763						101,736,990						109,365,815			
CALCULATE LCFF PHASE-IN ENTITLEMENT																					
						2017-18						2018-19						2019-20			
LOCAL CONTROL FUNDING FORMULA TARGET						104,118,767						109,247,880						113,205,808			
LOCAL CONTROL FUNDING FORMULA FLOOR						98,348,763						101,736,990						109,365,815			
LCFF Need (LCFF Target less LCFF Floor, if positive)						5,770,004						7,510,890						-			
Current Year Gap Funding						42.97%	2,479,165						100.00%	7,510,890						100.00%	
ECONOMIC RECOVERY PAYMENT						-						-						-			
Miscellaneous Adjustments						-						-						-			
LCFF Entitlement before Minimum State Aid provision						100,827,928						109,247,880						113,205,808			
CALCULATE STATE AID																					
Transition Entitlement						100,827,928						109,247,880						113,205,808			
Local Revenue (including RDA)						(34,032,584)						(33,857,521)						(33,857,521)			
Gross State Aid						66,795,344						75,390,359						79,348,287			
CALCULATE MINIMUM STATE AID																					
						12-13 Rate	17-18 ADA						12-13 Rate	18-19 ADA						12-13 Rate	19-20 ADA
2012-13 RL/Charter Gen BG adjusted for ADA						5,320.83	11,680.62						5,320.83	11,797.90						5,320.83	11,811.96
2012-13 NSS Allowance (deficit)						-	62,150,593						-	62,774,620						-	62,849,431
Minimum State Aid Adjustments						-	-						-	-						-	
Less Current Year Property Taxes/In Lieu						(34,032,584)						(33,857,521)						(33,857,521)			
Subtotal State Aid for Historical RL/Charter General BG						28,118,009						28,917,099						28,991,910			
Categorical funding from 2012-13						10,293,591						10,293,591						10,293,591			
Charter Categorical Block Grant adjusted for ADA						-						-						-			
Minimum State Aid Guarantee						38,411,600						39,210,690						39,285,501			
CHARTER SCHOOL MINIMUM STATE AID OFFSET						-						-						-			
Local Control Funding Formula Floor plus Funded Gap						-						-						-			
Minimum State Aid plus Property Taxes including RDA						-						-						-			
Offset						-						-						-			
Minimum State Aid Prior to Offset						-						-						-			
Total Minimum State Aid with Offset						-						-						-			
TOTAL STATE AID						66,795,344						75,390,359						79,348,287			
Additional State Aid (Additional SA)						-						-						-			
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						100,827,928						109,247,880						113,205,808			
CHANGE OVER PRIOR YEAR	4.57%	4,404,187				8.35%	8,419,952				3.62%	3,957,928				9.58%					
LCFF Entitlement PER ADA						8,632						9,260						9,584			
PER ADA CHANGE OVER PRIOR YEAR	2.27%	192				7.28%	628				3.50%	324				0.00%					
BASIC AID STATUS (school districts only)						Non-Basic Aid						Non-Basic Aid						Non-Basic Aid			
LCFF SOURCES INCLUDING EXCESS TAXES																					
						Increase	2017-18						Increase	2018-19						Increase	2019-20
State Aid	5.65%	3,574,466				66,795,344	12.87%	8,595,015				75,390,359	5.25%	3,957,928				79,348,287			
Property Taxes net of in-lieu	2.50%	829,721				34,032,584	-0.51%	(175,063)				33,857,521	0.00%	-				33,857,521			
Charter in-Lieu Taxes	0.00%	-				-	0.00%	-				-	0.00%	-				-			
LCFF pre COE, Choice, Supp	4.57%	4,404,187				100,827,928	8.35%	8,419,952				109,247,880	3.62%	3,957,928				113,205,808			

Chico Unified (61424) - 2018-19 2nd Interim Budget							43538	v19.2c								43538	v19.2c			
LOCAL CONTROL FUNDING FORMULA							2020-21		2021-22							2022-23				
CALCULATE LCFF TARGET																				
Unduplicated as % of Enrollment	3 yr average		COLA & Augmentation		2.860%		3 yr average		COLA & Augmentation		2.920%		3 yr average		COLA & Augmentation		2.900%			
			48.68%	48.68%	2020-21				48.37%	48.37%	2021-22				0.00%	0.00%	2022-23			
	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET			
Grades TK-3	7,938	826	853	-	34,359,019	3,572.64	8,170	850	873	-	35,342,680	3,572.59	8,407	874	-	-	33,157,208			
Grades 4-6	8,057	-	784	-	23,564,620	2,665.25	8,292	-	802	-	24,238,231	2,663.37	8,532	-	-	-	22,723,873			
Grades 7-8	8,297	-	808	-	16,793,523	1,844.47	8,539	-	826	-	17,273,577	1,839.57	8,787	-	-	-	16,164,302			
Grades 9-12	9,614	250	960	-	41,499,835	3,833.93	9,895	257	982	-	42,687,377	3,827.47	10,182	265	-	-	39,985,579			
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
TOTAL BASE	101,996,506	3,909,484	10,311,007	-	116,216,997	11,916.29	104,975,388	4,022,064	10,544,413	-	119,541,865	11,903.00	107,894,239	4,136,723	-	-	112,030,962			
Targeted Instructional Improvement Block Grant	-	-	-	-	523,290	-	-	-	-	-	523,290	-	-	-	-	-	523,290			
Home-to-School Transportation	-	-	-	-	629,271	-	-	-	-	-	629,271	-	-	-	-	-	629,271			
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET					117,369,558					120,694,426					113,183,523					
Funded Based on Target Formula (based on prior year P-2 certification)					TRUE					TRUE					TRUE					
ECONOMIC RECOVERY TARGET PAYMENT					100%					100%					100%					
CALCULATE LCFF FLOOR																				
Current year Funded ADA times Base per ADA			12-13 Rate	20-21 ADA	62,767,985			12-13 Rate	21-22 ADA	62,767,985			12-13 Rate	22-23 ADA	62,697,981					
Current year Funded ADA times Other RL per ADA			5,267.41	11,916.29	636,568			5,267.41	11,916.29	636,568			5,267.41	11,903.00	635,858					
Necessary Small School Allowance at 12-13 rates			53.42	11,916.29	-			53.42	11,916.29	-			53.42	11,903.00	-					
2012-13 Categoricals					10,293,591					10,293,591					10,293,591					
Floor Adjustments					-					-					-					
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA					-					-					-					
Less Fair Share Reduction					-					-					-					
Non-CDE certified New Charter: District PY rate * CY ADA					-					-					-					
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	\$ 3,066.62		11,916.29	36,542,733	\$ 3,066.62		11,916.29	36,542,733	\$ 3,066.62		11,903.00	36,501,978								
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR					110,240,877					110,240,877					110,129,408					
CALCULATE LCFF PHASE-IN ENTITLEMENT																				
LOCAL CONTROL FUNDING FORMULA TARGET					117,369,558					120,694,426					113,183,523					
LOCAL CONTROL FUNDING FORMULA FLOOR					110,240,877					110,240,877					110,129,408					
LCFF Need (LCFF Target less LCFF Floor, if positive)					-					-					-					
Current Year Gap Funding			100.00%	-			100.00%	-			100.00%	-								
ECONOMIC RECOVERY PAYMENT					-					-					-					
Miscellaneous Adjustments					-					-					-					
LCFF Entitlement before Minimum State Aid provision					117,369,558					120,694,426					113,183,523					
CALCULATE STATE AID																				
Transition Entitlement					117,369,558					120,694,426					113,183,523					
Local Revenue (including RDA)					(33,857,521)					(33,857,521)					-					
Gross State Aid					83,512,037					86,836,905					113,183,523					
CALCULATE MINIMUM STATE AID																				
2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate	20-21 ADA	N/A		63,404,553	12-13 Rate	21-22 ADA	N/A		63,404,553	12-13 Rate	22-23 ADA	N/A		63,333,839					
2012-13 NSS Allowance (deficit)	5,320.83	11,916.29			-	5,320.83	11,916.29			-	5,320.83	11,903.00			-					
Minimum State Aid Adjustments					-					-					-					
Less Current Year Property Taxes/In Lieu					(33,857,521)					(33,857,521)					-					
Subtotal State Aid for Historical RL/Charter General BG					29,547,032					29,547,032					63,333,839					
Categorical funding from 2012-13					10,293,591					10,293,591					10,293,591					
Charter Categorical Block Grant adjusted for ADA					-					-					-					
Minimum State Aid Guarantee					39,840,623					39,840,623					73,627,430					
CHARTER SCHOOL MINIMUM STATE AID OFFSET					-					-					-					
Local Control Funding Formula Floor plus Funded Gap					-					-					-					
Minimum State Aid plus Property Taxes including RDA					-					-					-					
Offset					-					-					-					
Minimum State Aid Prior to Offset					-					-					-					
Total Minimum State Aid with Offset					-					-					-					
TOTAL STATE AID					83,512,037					86,836,905					113,183,523					
Additional State Aid (Additional SA)					-					-					-					
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)					117,369,558					120,694,426					113,183,523					
CHANGE OVER PRIOR YEAR	3.68%	4,163,750			9,850	2.83%	3,324,868			10,129	-6.22%	(7,510,903)			9,509					
LCFF Entitlement PER ADA					9,850					10,129					9,509					
PER ADA CHANGE OVER PRIOR YEAR	2.78%	266			-	2.83%	279			-	-6.12%	(620)			-					
BASIC AID STATUS (school districts only)					Non-Basic Aid					Non-Basic Aid					Non-Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES																				
State Aid	Increase		2020-21		83,512,037	Increase		2021-22		86,836,905	Increase		2022-23		113,183,523					
Property Taxes net of in-lieu	0.00%	4,163,750	33,857,521		0.00%	3,324,868	33,857,521		0.00%	-	-100.00%		(33,857,521)							
Charter in-Lieu Taxes	0.00%	-	-		0.00%	-	-		0.00%	-	0.00%		-							
LCFF pre COE, Choice, Supp	3.68%	4,163,750	117,369,558		2.83%	3,324,868	120,694,426		-6.22%	(7,510,903)	113,183,523									

**Chico Unified School District
2018-19 2nd Interim Budget**

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2018-19 2nd Interim	Change	2019-20 Projected Budget	Change	2020-21 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	109,247,880	3,957,928	113,205,808	4,163,750	117,369,558
Federal Sources	8100-8299	8,750	0	8,750	0	8,750
Other State Revenues	8300-8599	4,480,178	(2,138,946)	2,341,232	14,606	2,355,839
Other Local Revenues	8600-8799	1,563,101	(120,540)	1,442,561	(10,000)	1,432,561
TOTAL REVENUES		115,299,909	1,698,442	116,998,351	4,168,356	121,166,708
EXPENDITURES						
Certificated Salaries	1000-1999	47,323,052	1,658,382	48,981,434	316,629	49,298,063
Classified Salaries	2000-2999	12,988,852	734,458	13,723,310	257,583	13,980,893
Employee Benefits	3000-3999	27,116,534	1,964,725	29,081,259	1,151,529	30,232,788
Books and Supplies	4000-4999	4,264,702	(1,563,975)	2,700,727	400	2,701,127
Services, Other Operating Expenses	5000-5999	7,145,878	(346,315)	6,799,563	191,761	6,991,324
Capital Outlay	6000-6999	3,242	(3,242)	0	0	0
	7100-7299					
Other Outgo	7400-7499	390,982	(21,409)	369,573	0	369,573
Direct Support/Indirect Costs	7300-7399	(2,281,642)	115,000	(2,166,642)	25,000	(2,141,642)
<i>Additional LCAP Services</i>			250,000	250,000	150,000	400,000
TOTAL EXPENDITURES		96,951,600	2,787,624	99,739,224	2,092,902	101,832,126
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		18,348,309	(1,089,182)	17,259,127	2,075,455	19,334,582
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	2,993,000	90,578	3,083,578	93,295	3,176,873
b) Out	7610-7629	(647,087)	(75,276)	(722,363)	(54,000)	(776,363)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(20,658,017)	(2,482,466)	(23,140,483)	(874,723)	(24,015,206)
TOTAL OTHER FINANCING SOURCES/USES		(18,312,104)	(2,467,164)	(20,779,268)	(835,428)	(21,614,696)
NET INCREASE (DECREASE) IN FUND BALANCE						
		36,205	(3,556,346)	(3,520,141)	1,240,027	(2,280,114)
Beginning Fund Balance		19,771,422		19,807,627		16,287,486
Ending Fund Balance		19,807,627		16,287,486		14,007,372
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,200		25,200		25,200
Stores		143,580		143,580		143,580
Prepaid Expenditures		481,120		481,120		481,120
b) Restricted						
c) Committed						
d) Assigned						
Additional 2% Reserves per Board Policy		3,031,130		3,080,605		3,137,625
2015-16 One-Time Money Carryover		28,800		0		0
2018-19 One-time Funds Board Reserve		2,046,334		2,046,334		2,046,334
ERATE Carryover		423,053		0		0
e) Unassigned/Unappropriated						
3% Required Reserve		4,546,694		4,620,907		4,706,438
Unappropriated Fund Balance		9,081,716		5,889,740		3,467,075

Chico Unified School District
2018-19 2nd Interim Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2018-19 2nd Interim	Change	2019-20 Projected Budget	Change	2020-21 Projected Budget
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MULTI-YEAR ASSUMPTIONS

	2019-20 Changes	2020-21 Changes
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REVENUES

Local Control Funding Formula		
COLA	3.46%	2.86%
GAP Funding rate	100.00%	100.00%
Projected CBEDS Enrollment	12,369	12,478
Projected P2 ADA	11,811.96	11,916.29
Prior Year P2 ADA	11,797.90	11,811.96
Change in Yr. to Yr. ADA	14.06	104.33
Federal Revenues		
Loss of Forest Reserve Revenue	0	0
Total Change in Federal Revenues	0	0
Other State Revenues		
Unrestricted Lottery - Change in ADA	1,968	14,606
One-time Payment (2015-16)	0	0
One-time Payment (2016-17) - \$214 per ADA	0	0
One-time Payment (2017-18) - \$147 per ADA	0	0
One-time Payment (2018-19) - \$344 per ADA	(2,140,914)	0
One-time Mandate Payment	0	0
Total Change in Other State Revenues	(2,138,946)	14,606
Other Local Revenues		
Tuition - International Students	0	0
Interest	(10,000)	(10,000)
Air Quality Control Grant - Purchase of 8 Buses	0	0
Inspire MOU - Loss of Services	0	0
ERATE Reimbursement	(110,540)	0
Total Change in Other Local Revenues	(120,540)	(10,000)
TOTAL CHANGE TO REVENUES	(2,259,486)	4,606

EXPENDITURES

Certificated Salaries		
Adjust FTE for Increased Enrollment (2 FTE in 19-20 & 3 FTE in 20-21)	79,000	237,000
Estimated Step/Column Increases	955,926	979,629
Salary savings from retirements (CUTA est 25 FTE in 19-20, 20 in 20-21)	(1,125,000)	(900,000)
Negotiated Compensation Settlement	1,656,307	0
Admin Interns @ large elementary schools (Shasta, Emma Wilson)	108,000	0
20% Asst. Superintendent Ed Services to Full Time	25,000	0
Teacher Early Tell Incentive	0	0
Certificated Staff Moving Classrooms due to Construction	(40,850)	0
2017-18 One-time Funding Spending Plan - Compensation	0	0
Estimated increase cost for Sick Leave for All - Included in Extra Pay Schedule	0	0
Total Change in Certificated Salaries	1,658,382	316,629
Classified Salaries		
Estimated Step Increases	259,777	274,466
Salary savings from retirements (CSEA 15 FTE 19-20 and 15 FTE 20-21)	(142,500)	(142,500)
Negotiated Compensation Settlement	454,610	0
All Day K - Implementation to Non-Title I Schools (1 3.5hr. Aide per class)	95,571	82,567
Minimum Wage Impact	0	0
Annual Reclassification Study Cost Limit	25,000	0
2017-18 One-time Funding Spending Plan - Compensation	0	0
Add'l Custodian for New Classrooms due to Construction	42,000	43,050
Total Change in Classified Salaries	734,458	257,583
Employee Benefits		
Adjust FTE to Increased Enrollment (2 FTE in 19-20 & 3 FTE in 20-21)	48,594	105,860
Benefit Increase from Estimated Step/Column Increases - Certificated	250,911	264,843

**Chico Unified School District
2018-19 2nd Interim Budget**

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2018-19 2nd Interim	Change	2019-20 Projected Budget	Change	2020-21 Projected Budget
Benefit savings from retirements (CUTA est 50 FTE in 19-20, 25 in 20-21)		(295,290)		(243,315)	
Benefit savings from retirements (CSEA 15 FTE 18-19 and 15 FTE 19-20)		(51,183)		(52,718)	
Benefit Increase from Estimated Step/Column Increases - Classified		93,307		101,539	
Benefit savings from teacher early tell incentive		0		0	
Benefit Increase from addition of AP's at largest elementary schools		45,063		0	
Benefit Increase from Asst. Superintendent Ed Services to Full Time		6,562		0	
Negotiated Compensation Settlement		949,079		0	
Change in Retiree Health Benefit Costs (OPEB)		75,000		50,000	
Inc STRS Rates (16.28% 18-19), (17.10% 19-20), (18.10% 20-21)		401,648		492,981	
Inc PERS Rates (18.062% 18-19), (20.70% 19-20), (23.40% 20-21)		362,021		377,484	
Workers comp prior year adjustment		50,000		25,000	
2017-18 One-time Funding Spending Plan - Compensation		0		0	
Add'l Custodian for New Classrooms due to Construction		29,015		29,855	
Total Change in Employee Benefits		1,964,725		1,151,529	
Books and Supplies					
2018-19 Site Discretionary Carryover		(290,263)		0	
2018-19 District Unrestricted Carryover		(115,235)		0	
2018-19 Safe Schools Carryover		(52,180)		0	
2015-16 One-time Funding MYP Spending Plan		(517,743)		(28,800)	
2016-17 One-time Funding MYP Spending Plan		0		0	
2017-18 One-time Funding Spending Plan - Textbooks & Playgrounds		(647,654)		0	
2018-19 One-time Funding - Place Holder		0		0	
ERATE One-time expenditures		0		0	
SELPA OHC One-time Payment in 2016-17 - Exp budgeted in Supplies		0		0	
All Day K Start-up Supplies (\$1,300 per class for 2 years)		9,100		(20,800)	
Athletic Supplies Increase (currently \$25K increased to \$50 in 18-19)		0		0	
Fuel - Estimated Cost Increase		50,000		50,000	
Total Change in Books and Supplies		(1,563,975)		400	
Services, Other Operating Expenses					
Election costs - even years in November		(79,000)		50,000	
Utilities Increases		75,750		80,839	
Property & Liability Estimated Increase 5% + Add'l Buildings		39,150		44,458	
2015-16 One-time Funding MYP Spending Plan		(208,670)		0	
2017-18 One-time Funding Spending Plan - Textbooks & Playgrounds		(70,000)		0	
2018-19 One-time Funding - Place Holder		(94,580)		0	
ERATE One-time expenditures		0		0	
WASC		(8,965)		16,465	
Total Change in Services, Other Oper. Expenses		(346,315)		191,761	
Additional LCAP Services					
Technology - Student Devices		250,000		150,000	
IA/Computer Techs		0		0	
IA/Bilingual		0		0	
Targeted Case Managers (TCMs)		0		0	
Counseling Support		0		0	
Total Change in Additional LCAP Services		250,000		150,000	
Capital Outlay					
ERATE One-time expenditures		0		0	
8 Buses purchased with Clean Air Grant		0		0	
DO Safety Improvements/Renovation		0		0	
2015-16 One-time Funding MYP Spending Plan		(3,242)		0	
Total Change in Capital Outlay		(3,242)		0	
Other Outgo					
2016-17 One-time Funding - Nutrition Services Equipment		(21,409)		0	
Total Change in Other Outgo		(21,409)		0	
Direct Support/Indirect Costs					
Changes to Indirect Costs-GF		100,000		25,000	
Changes to Indirect Costs- Due to End of Grants		15,000		0	
Total Change in Direct Support/Indirect Costs		115,000		25,000	
TOTAL CHANGES IN EXPENDITURES		2,787,624		2,092,902	

Chico Unified School District
2018-19 2nd Interim Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION					
	2018-19 2nd Interim	Change	2019-20 Projected Budget	Change	2020-21 Projected Budget
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) In		90,578		93,295	
b) Out					
Preschool Startup Contribution - Paid from Title I at 2nd Interim		0			
Nutrition Services Contribution		(75,276)		(54,000)	
		<u>(75,276)</u>		<u>(54,000)</u>	
Other Sources/Uses					
a) Sources		0		0	
b) Uses					
Contributions to Restricted Programs					
Special Ed contribution for supplies/services		0		0	
Special Ed contribution for step and column & compensation increase		(1,087,354)		(539,502)	
Special Ed encroachment estimated increase		(283,157)		77,815	
Routine Restricted to 3% requirement		(786,954)		(83,911)	
Additional 1 SH class & 1 Itinerant each year (teacher & aide time)		(225,000)		(229,125)	
New Special Ed Allocation Model (1st Year Implementation 2018-19)		0		0	
BCOE Special Ed Billback		(100,000)		(100,000)	
Total Change in Contributions		<u>(2,482,466)</u>		<u>(874,723)</u>	
TOTAL CHANGES IN OTHER FINANCING SOURCES		<u>(2,391,888)</u>		<u>(781,428)</u>	

**Chico Unified School District
2018-19 2nd Interim Budget**

RESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2018-19 2nd Interim	Change	2019-20 Projected Budget	Change	2020-21 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	9,542,927	0	9,542,927	0	9,542,927
Other State Revenues	8300-8599	15,606,950	(804,778)	14,802,172	177,815	14,979,987
Other Local Revenues	8600-8799	7,432,009	(1,607,743)	5,824,266	0	5,824,266
TOTAL REVENUES		32,581,886	(2,412,521)	30,169,365	177,815	30,347,180
EXPENDITURES						
Certificated Salaries	1000-1999	13,701,931	401,935	14,103,866	138,747	14,242,613
Classified Salaries	2000-2999	9,178,644	414,346	9,592,990	116,280	9,709,270
Employee Benefits	3000-3999	15,927,603	975,153	16,902,756	367,777	17,270,533
Books and Supplies	4000-4999	5,373,928	(791,022)	4,582,906	0	4,582,906
Services, Other Operating Expenses	5000-5999	5,922,323	(962,596)	4,959,727	81,316	5,041,043
Capital Outlay	6000-6999	1,065,710	(426,959)	638,751	0	638,751
	7100-7299					
Other Outgo	7400-7499	814,597	0	814,597	0	814,597
Direct Support/Indirect Costs	7300-7399	1,973,054	0	1,973,054	0	1,973,054
			0	0	0	0
TOTAL EXPENDITURES		53,957,790	(389,144)	53,568,646	704,121	54,272,767
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(21,375,904)	(2,023,377)	(23,399,281)	(526,306)	(23,925,587)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	20,658,017	2,482,466	23,140,483	874,723	24,015,206
TOTAL OTHER FINANCING SOURCES/USES		20,658,017	2,482,466	23,140,483	874,723	24,015,206
NET INCREASE (DECREASE) IN FUND BALANCE						
		(717,887)	459,089	(258,798)	348,417	89,619
Beginning Fund Balance		2,978,055		2,260,168		2,001,370
Ending Fund Balance		2,260,168		2,001,370		2,090,989
Components of Fund Balance:						
b) Restricted		2,260,168		2,001,370		2,090,989
Unappropriated Fund Balance		0		0		0

	2019-20 Changes	2020-21 Changes
Federal Revenues		
Youth Build	0	0
Farm to School Grant	0	0
Federal Counseling Grant	0	0
Total Federal Revenues	0	0
Other State Revenues		
Prop 39 Clean Energy	(521,621)	
Ending of CCPT rounds 1&2	0	
Ending of Elementary Counseling grant	0	
Special Ed Revenue Impact due to Charters Leaving SELPA	(283,157)	177,815
Total State Revenues	(804,778)	177,815
Other Local Revenues		
Ending of Dell Foundation Grant	(145,000)	
Ending of DROPS Grant	(138,751)	
Ending of TRIAD Grant	(144,915)	
MTU Building Agreement with BCOE SELPA ends	(1,179,077)	
Total Local Revenues	(1,607,743)	0
Certificated Salaries		
Ending of CCPT rounds 1&2	(80,774)	
Ending of College Readiness Grant	(59,061)	
Ending of TRIAD Grant	(75,158)	
Negotiated Compensation Settlement	479,568	
Estimated Step/Column Increases Special Ed	137,360	138,747
Total Change in Certificated Salaries	401,935	138,747
Classified Salaries		
Negotiated Compensation Settlement	321,253	0
Ending of CCPT rounds 1&2	(20,907)	
Estimated Step/Column Increases Special Ed	114,000	116,280
Total Change in Classified Salaries	414,346	116,280
Employee Benefits		
Negotiated Compensation Settlement	557,466	
Special Ed Impact - Inc STRS Rates (16.28% 18-19), (17.10% 19-20), (18.10% 20-21)	82,113	101,123
Special Ed Impact - Inc PERS Rates (18.062% 18-19), (20.70% 19-20), (23.40% 20-21)	179,675	186,127
Ending of CCPT rounds 1&2	(51,622)	
Ending of College Readiness Grant	(23,291)	
Ending of TRIAD Grant	(23,512)	
Estimated Step/Column Increases Special Ed - Certificated	105,500	37,510
Estimated Step/Column Increases Special Ed - Classified	148,825	43,018
Total Change in Employee Benefits	975,153	367,777
Books and Supplies		
Increase in Special Ed costs	0	0
Restricted Lottery Carryover	0	
Site Donation Carryover	0	
Ending of CCPT rounds 1&2	(232,228)	
Ending of College Readiness Grant	(10,284)	
Ending of TRIAD Grant	(29,433)	
MTU Building Agreement with BCOE SELPA ends	(519,077)	
Reductions Due To Compensation Increase	0	
Total Change in Books and Supplies	(791,022)	0
Services, Other Operating Expenses		
Routine Restricted to 3% requirement	0	0
Ending Clean Energy Grant	(90,000)	
Ending DELL Foundation Grant	(151,503)	
Ending of DROPS Grant	(138,751)	
Ending of CCPT rounds 1&2	(647,882)	
Ending of College Readiness Grant	(28,216)	
Ending of TRIAD Grant	(10,000)	
MTU Building Agreement with BCOE SELPA ends	(660,000)	
Increase in RRMA Expenditures due to 3% Requirement	763,756	81,316
BTSA Support Services	0	0
Total Change in Services, Other Oper. Expenses	(962,596)	81,316
Capital Outlay		
Ending Clean Energy Grant	(426,959)	
Ending of CCPT rounds 1&2	0	

Total Change in Capital Outlay		(426,959)	0
Other Outgo			
COPS Debt Schedule (ends 9-1-17)		0	
Total Change in Other Outgo		0	0
Direct Support/Indirect Costs		0	0
Reductions due to end of grant funding			
Federal Programs		0	0
Farm to School		0	
Prop 39 Clean Energy		0	
Local Programs		0	
Microsoft Voucher		0	
California Partnership Academy		0	
QEIA		0	
Clean Energy	6230	0	
Educator Effectiveness	6264	0	
District MAA transfer of fund balance	9087	0	
NFL Foundation Grant	9125	0	
Other		0	
Total Change from Reductions in Grant Funding		0	0
TOTAL CHANGES IN EXPENDITURES		(389,144)	704,121
OTHER FINANCING SOURCES/USES			
Interfund Transfers			
a) In			
b) Out			
Other Sources/Uses			
a) Sources			
b) Uses			
Contributions to Restricted Programs			
Special Ed contribution for supplies/services		0	0
Special Ed contribution for step and column & compensation increase		1,087,354	539,502
Special Ed encroachment estimated increase		283,157	(77,815)
Routine Restricted to 3% requirement		786,954	83,911
Additional SH class (teacher & aide time)		225,000	229,125
New Special Ed Allocation Model (1st Year Implementation 2018-19)		0	0
BCOE Special Ed Billback		100,000	100,000
Total Change in Contributions		2,482,466	874,723
TOTAL CHANGES IN OTHER FINANCING SOURCES		2,482,466	874,723

Chico Unified School District
2018-19 2nd Interim Budget

TOTAL GENERAL FUND

MULTI-YEAR PROJECTION						
		2018-19 2nd Interim	Change	2019-20 Projected Budget	Change	2020-21 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	109,247,880	3,957,928	113,205,808	4,163,750	117,369,558
Federal Sources	8100-8299	9,551,677	0	9,551,677	0	9,551,677
Other State Revenues	8300-8599	20,087,128	(2,943,724)	17,143,404	192,421	17,335,826
Other Local Revenues	8600-8799	8,995,110	(1,728,283)	7,266,827	(10,000)	7,256,827
TOTAL REVENUES		147,881,795	(714,079)	147,167,716	4,346,171	151,513,888
EXPENDITURES						
Certificated Salaries	1000-1999	61,024,983	2,060,317	63,085,300	455,376	63,540,676
Classified Salaries	2000-2999	22,167,496	1,148,803	23,316,299	373,863	23,690,162
Employee Benefits	3000-3999	43,044,137	2,939,878	45,984,015	1,519,306	47,503,321
Books and Supplies	4000-4999	9,638,630	(2,354,997)	7,283,633	400	7,284,033
Services, Other Operating Expenses	5000-5999	13,068,201	(1,308,911)	11,759,290	273,077	12,032,367
Capital Outlay	6000-6999	1,068,952	(430,201)	638,751	0	638,751
	7100-7299					
Other Outgo	7400-7499	1,205,579	(21,409)	1,184,170	0	1,184,170
Direct Support/Indirect Costs	7300-7399	(308,588)	115,000	(193,588)	25,000	(168,588)
Additional LCAP Services		0	250,000	250,000	150,000	400,000
Reductions due to end of grant funding		0	0	0	0	0
TOTAL EXPENDITURES		150,909,390	2,398,481	153,307,871	2,797,022	156,104,893
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(3,027,595)	(3,112,559)	(6,140,154)	1,549,149	(4,591,005)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	2,993,000	90,578	3,083,578	93,295	3,176,873
b) Out	7610-7629	(647,087)	(75,276)	(722,363)	(54,000)	(776,363)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES		2,345,913	15,302	2,361,215	39,295	2,400,510
NET INCREASE (DECREASE) IN FUND BALANCE						
		(681,682)	(3,097,257)	(3,778,939)	1,588,444	(2,190,495)
Beginning Fund Balance		22,749,477		22,067,795		18,288,856
Ending Fund Balance		22,067,795		18,288,856		16,098,361
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,200		25,200		25,200
Stores		143,580		143,580		143,580
Prepaid Expenditures		481,120		481,120		481,120
b) Restricted		2,260,168		2,001,370		2,090,989
c) Committed		0		0		0
d) Assigned				0		
Additional 2% Reserves per Board Policy		3,031,130		3,080,605		3,137,625
2015-16 One-time Money Carryover		28,800		0		0
2018-19 One-time Funding - Board Reserve		2,046,334		2,046,334		2,046,334
e) Unassigned/Unappropriated		0		0		0
3% Required Reserve		4,546,694		4,620,907		4,706,438
Unappropriated Fund Balance		9,504,769		5,889,740		3,467,075

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	9,055.00	0.00	0.00	(308,588.00)				
Other Sources/Uses Detail					2,993,000.00	647,087.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	39,872.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(9,055.00)	268,716.00	0.00				
Other Sources/Uses Detail					647,087.00	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	42,000.00		
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	2,951,000.00		
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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	9,055.00	(9,055.00)	308,588.00	(308,588.00)	3,640,087.00	3,640,087.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	11,697.81	11,797.90		
Charter School	0.00	0.00		
Total ADA	11,697.81	11,797.90	0.9%	Met
1st Subsequent Year (2019-20)				
District Regular	11,749.29	11,811.96		
Charter School				
Total ADA	11,749.29	11,811.96	0.5%	Met
2nd Subsequent Year (2020-21)				
District Regular	11,829.35	11,916.29		
Charter School				
Total ADA	11,829.35	11,916.29	0.7%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	12,249	12,242		
Charter School				
Total Enrollment	12,249	12,242	-0.1%	Met
1st Subsequent Year (2019-20)				
District Regular	12,303	12,369		
Charter School				
Total Enrollment	12,303	12,369	0.5%	Met
2nd Subsequent Year (2020-21)				
District Regular	12,387	12,478		
Charter School				
Total Enrollment	12,387	12,478	0.7%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	11,353	11,807	
Charter School			
Total ADA/Enrollment	11,353	11,807	96.2%
Second Prior Year (2016-17)			
District Regular	11,425	11,965	
Charter School			
Total ADA/Enrollment	11,425	11,965	95.5%
First Prior Year (2017-18)			
District Regular	11,680	12,201	
Charter School			
Total ADA/Enrollment	11,680	12,201	95.7%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	11,798	12,242		
Charter School	0			
Total ADA/Enrollment	11,798	12,242	96.4%	Not Met
1st Subsequent Year (2019-20)				
District Regular	11,812	12,369		
Charter School				
Total ADA/Enrollment	11,812	12,369	95.5%	Met
2nd Subsequent Year (2020-21)				
District Regular	11,916	12,478		
Charter School				
Total ADA/Enrollment	11,916	12,478	95.5%	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)

Percentage increase of ADA to enrollment in 2018-19 due to Camp Fire.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2018-19)	113,255,009.00	113,603,576.00	0.3%	Met
1st Subsequent Year (2019-20)	116,313,249.00	117,561,504.00	1.1%	Met
2nd Subsequent Year (2020-21)	119,688,222.00	121,725,254.00	1.7%	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 first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	71,122,195.17	79,357,045.88	89.6%
Second Prior Year (2016-17)	77,681,897.68	87,142,311.60	89.1%
First Prior Year (2017-18)	80,283,399.21	90,829,815.36	88.4%
Historical Average Ratio:			89.0%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

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)	87,428,438.00	96,951,600.00	90.2%	Met
1st Subsequent Year (2019-20)	91,783,003.00	99,739,224.00	92.0%	Met
2nd Subsequent Year (2020-21)	93,511,744.00	101,832,126.00	91.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	9,430,321.00	9,551,677.00	1.3%	No
1st Subsequent Year (2019-20)	9,430,321.00	9,551,677.00	1.3%	No
2nd Subsequent Year (2020-21)	9,430,321.00	9,551,677.00	1.3%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	18,847,460.00	20,087,128.00	6.6%	Yes
1st Subsequent Year (2019-20)	15,908,977.00	17,143,404.00	7.8%	Yes
2nd Subsequent Year (2020-21)	16,098,164.00	17,335,826.00	7.7%	Yes

Explanation:
(required if Yes)

Change in state revenue due to no One-time funds expected in 2019-20 and beyond.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	8,339,038.00	8,995,110.00	7.9%	Yes
1st Subsequent Year (2019-20)	6,610,755.00	7,266,827.00	9.9%	Yes
2nd Subsequent Year (2020-21)	6,600,755.00	7,256,827.00	9.9%	Yes

Explanation:
(required if Yes)

Increase in local revenue due to increased Special Ed Billback to other districts receiving regional program services from CUSD and increase in donations.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	11,805,636.00	9,638,630.00	-18.4%	Yes
1st Subsequent Year (2019-20)	6,709,626.00	7,283,633.00	8.6%	Yes
2nd Subsequent Year (2020-21)	6,600,755.00	7,284,033.00	10.4%	Yes

Explanation:
(required if Yes)

Decrease in books and supplies in 2018-19 due to elimination of expenses related to 18-19 One-time funds (CUSD board took action to apply these dollars to additional board reserve in fund balance). Increase in subsequent years due to reclass of MTU building reimbursement (one-time) from supplies to services.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	12,645,470.00	13,068,201.00	3.3%	No
1st Subsequent Year (2019-20)	10,883,429.00	11,759,290.00	8.0%	Yes
2nd Subsequent Year (2020-21)	11,075,190.00	12,032,367.00	8.6%	Yes

Explanation:
(required if Yes)

Increase in services in subsequent years due largely to increase in RRMA in 19-20 to 3% requirement.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	36,616,819.00	38,633,915.00	5.5%	Not Met
1st Subsequent Year (2019-20)	31,950,053.00	33,961,908.00	6.3%	Not Met
2nd Subsequent Year (2020-21)	32,129,240.00	34,144,330.00	6.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	24,451,106.00	22,706,831.00	-7.1%	Not Met
1st Subsequent Year (2019-20)	17,593,055.00	19,042,923.00	8.2%	Not Met
2nd Subsequent Year (2020-21)	17,675,945.00	19,316,400.00	9.3%	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 first interim projections 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)

Explanation:

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

Change in state revenue due to no One-time funds expected in 2019-20 and beyond.

Explanation:

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

Increase in local revenue due to increased Special Ed Billback to other districts receiving regional program services from CUSD and increase in donations.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)

Decrease in books and supplies in 2018-19 due to elimination of expenses related to 18-19 One-time funds (CUSD board took action to apply these dollars to additional board reserve in fund balance). Increase in subsequent years due to reclass of MTU building reimbursement (one-time) from supplies to services.

Explanation:

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

Increase in services in subsequent years due largely to increase in RRMA in 19-20 to 3% requirement.

7. CRITERION: Facilities Maintenance

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

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

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

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

- 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 First Interim data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,231,290.00	3,865,391.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		3,830,523.00	

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)	9.0%	6.8%	5.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.0%	2.3%	1.7%

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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	36,205.00	97,598,687.00	N/A	Met
1st Subsequent Year (2019-20)	(3,520,141.00)	100,461,587.00	3.5%	Not Met
2nd Subsequent Year (2020-21)	(2,280,114.00)	102,608,489.00	2.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

CUSD deficits in 19-20 and 20-21 due to increased compensation agreements with all bargaining units (included in budget and MYP). 2018-19 positive change in fund balance is being masked with 18-19 One-time money that is budgeted to be received but not spent.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	22,067,794.00	Met
1st Subsequent Year (2019-20)	18,288,856.00	Met
2nd Subsequent Year (2020-21)	16,098,361.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	22,371,426.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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.)	11,798	11,812	11,916
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): _____

	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		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	151,556,477.00	154,030,234.00	156,881,256.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	151,556,477.00	154,030,234.00	156,881,256.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,546,694.31	4,620,907.02	4,706,437.68
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)	4,546,694.31	4,620,907.02	4,706,437.68

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,546,694.00	4,620,907.00	4,706,438.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	9,081,716.00	5,889,740.00	3,467,075.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	13,628,410.00	10,510,647.00	8,173,513.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.99%	6.82%	5.21%
District's Reserve Standard (Section 10B, Line 7):	4,546,694.31	4,620,907.02	4,706,437.68
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 first interim projections that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

CUSD typically has the board approve inter-fund borrowings for cafeteria fund due to delay in state and federal reimbursement payments. In 2018-19 administration will be recommending inter-fund borrowing for facility bond funds to possibly bridge cash need before next Measure K Series B bond sale.

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(20,945,795.00)	(20,658,017.00)	-1.4%	(287,778.00)	Met
1st Subsequent Year (2019-20)	(22,827,082.00)	(23,140,483.00)	1.4%	313,401.00	Met
2nd Subsequent Year (2020-21)	(23,501,598.00)	(24,015,206.00)	2.2%	513,608.00	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	2,993,000.00	2,993,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	3,083,578.00	3,083,578.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	3,176,873.00	3,176,873.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	461,515.00	647,087.00	40.2%	185,572.00	Not Met
1st Subsequent Year (2019-20)	461,515.00	722,363.00	56.5%	260,848.00	Not Met
2nd Subsequent Year (2020-21)	461,515.00	776,363.00	68.2%	314,848.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Increase in transfers out due to increase costs in cafeteria fund from compensation settlements and unknown reimbursement for camp fire meals provided.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	8		Fund 01, Obj. 7439	975,176
Certificates of Participation				
General Obligation Bonds	25		Fund 51, 52, 58, 59, Obj. 7434	95,510,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1		Fund 01, Obj. 2X73	506,972

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
CEC 0% Loan	9		Fund 01, Obj. Code 7439	2,095,624
TOTAL:				99,087,772

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	47,667	142,468	142,468	142,468
Certificates of Participation				
General Obligation Bonds	5,970,944	9,490,490	10,495,735	10,775,585
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
CEC 0% Loan	246,544	246,544	246,544	246,544
Total Annual Payments:	6,265,155	9,879,502	10,884,747	11,164,597
Has total annual payment increased over prior year (2017-18)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

CUSD entered into capital lease for purchase of 8 school buses. CEC 0% interest loan recorded as Other Long-term Commitments. Bond repayments are increasing according to debt schedules established at time of bond sale.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	25,610,133.00	31,419,920.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	25,610,133.00	31,419,920.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Nov 30, 2016	Dec 14, 2018

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2018-19)	3,036,020.00	3,027,766.00
1st Subsequent Year (2019-20)	2,790,152.00	3,027,766.00
2nd Subsequent Year (2020-21)	2,650,621.00	3,027,766.00

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)	2,320,929.00	2,364,631.00
1st Subsequent Year (2019-20)	2,320,929.00	2,439,631.00
2nd Subsequent Year (2020-21)	2,320,929.00	2,489,631.00

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

Current Year (2018-19)	260,621.00	2,364,631.00
1st Subsequent Year (2019-20)	2,768,957.00	2,439,631.00
2nd Subsequent Year (2020-21)	290,066.00	2,489,631.00

d. Number of retirees receiving OPEB benefits

Current Year (2018-19)	170	150
1st Subsequent Year (2019-20)	170	150
2nd Subsequent Year (2020-21)	170	150

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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	680.6	681.5	682.5	685.5

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	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

6,575,000	3,287,500	0
-----------	-----------	---

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

7.0%	3.5%	0.0%
------	------	------

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

- 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
9,515,724	9,848,774	9,848,774
98.0%	98.0%	95.0%
7.0%	3.5%	0.0%

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

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

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

- 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
975,000	955,926	979,629
2.0%	2.0%	2.0%

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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

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	547.6	546.3	547.3	548.3

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

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

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

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

Multiyear Agreement

Total cost of salary settlement	1,204,057	815,372	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	7.0%	3.5%	0.0%

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)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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
5,243,205	5,426,717	5,426,717
95.0%	95.0%	92.0%
7.0%	3.5%	0.0%

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

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

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

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
252,500	259,777	274,466
2.0%	2.0%	2.0%

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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
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	90.3	92.8	93.8	94.8

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

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

Negotiations Settled Since First Interim Projections

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	465,487	269,585	0
Change in salary schedule from prior year (may enter text, such as "Reopener")	7.7%	3.5%	0.0%

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	889,981	889,981	889,981
3. Percent of H&W cost paid by employer	90.0%	88.0%	86.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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	0	0	0
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

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	0	0	0
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
