

Rescue Union School District

3.6.19

	GREEN VALLEY	JACKSON	LAKE FOREST	LAKEVIEW	RESCUE	MARINA VILLAGE	PLEASANT GROVE	Tot.
TR. KDG	20	40	19	18	20	0	0	117
KDG.*	59	75	65	76	90	0	0	365
FIRST	58	68	57	83	84	0	0	350
SECOND	59	77	74	91	65	0	0	366
THIRD	63	66	69	84	75	0	0	357
FOURTH	80	80	71	87	68	0	0	386
FIFTH	64	84	69	108	72	0	0	397
SIXTH	0	0	0	0	0	291	162	453
SEVENTH	0	0	0	0	0	275	183	458
EIGHTH	0	0	0	0	0	249	158	407
SDC		18					17	
*COOL School								
TOTAL	403	508	424	547	474	815	520	3694
Ending 17-18	423	489	426	559	461	760	540	3672
Difference	-20	19	-2	-12	13	55	-20	22

**Low Housing Projection 2017-18	Variance
100	17
389	-24
348	2
349	17
362	-5
363	23
393	4
393	60
348	110
438	-31
0	35
0	0
3483	211

*COOL School numbers are not counted in individual school counts only in district total

**Projected enrollment is from Table 10 of the Demographic Study

NPS 3

ENROLLMENT HISTORY

	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
2018/2019	3606	3619	3635	3638	3643	3691	3698	3694			
2017/2018	NA	3624	3632	3642	3655	3685	3688	3682	3684	3679	3672
2016/2017	3723	3709	3723	3731	3734	3774	3792	3792	3786	3794	3766
2015/2016	3666	3658	3673	3673	3676	3686	3707	3717	3734	3740	3733
2014/2015	3690	3697	3699	3702	3712	3735	3753	3771	3772	3775	N/A
2013/2014	3797	3775	3770	3776	3774	3797	3804	3821	3823	3825	N/A
2012/2013	3889	3902	3895	3900	3893	3885	3912	3919	3920	3929	N/A
2011/2012	3984	3984	3989	3995	3995	4002	4019	4024	4032	4038	N/A
2010/2011	4124	4088	4070	4071	4074	4083	4092	4099	4097	4095	N/A
2009/2010	4173	4123	4115	4116	4113	4119	4122	4121	4112	4115	4110
2008/2009	4176	4105	4104	4106	4115	4110	4095	4091	4097	4099	4117
2007/2008	4093	4079	4090	4094	4091	4097	4110	4096	4101	4085	4082
2006/2007	3916	3905	3918	3927	3934	3933	3952	3967	3964	3972	3973
2005/2006	3777	3771	3788	3776	3768	3784	3780	3783	3786	3785	3785
Diff 2017-2018 2018-2019		-5	3	-4	-12	6	10	-12			
Avg Diff		-5	-1	-2	-5	-2	-0.3	-2			

ITEM #: 4
DATE: March 12, 2019

Rescue Union School District

AGENDA ITEM: Enforcement of Expulsion Order for Student 18-19A

BACKGROUND:

A discussion was held in Closed Session to consider the enforcement of the expulsion order for Student 18-19A

STATUS:

Student violated Education Code Section 48900 (c) and (k).

FISCAL IMPACT:

N/A

BOARD GOAL:

Board Focus Goal I – STUDENT NEEDS:

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive, and diverse environment.

RECOMMENDATION:

District administration recommends the Board of Trustees approve the enforcement of the expulsion order for Student 18-19A.

ITEM #: 5
DATE: March 12, 2019

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: 2019 CSBA Delegate Assembly Election

BACKGROUND:

CSBA elects their Delegate Assembly annually. CSBA Delegates serve two-year terms. Those elected will serve beginning April 1, 2019 through March 31, 2021. There are two Delegate Assembly meetings each year, one in May prior to CSBA's Legislative Action Conference in Sacramento and one preceding the CSBA Annual Education Conference in December.

STATUS:

There are two vacancy in our Region, Sub-Region 6-C (Alpine, Amador, El Dorado, and Mono Counties). The Board as a whole may cast one vote for one candidate.

FISCAL IMPACT:

NA

BOARD GOAL:

NA

RECOMMENDATION:

The Board as a whole cast their one vote for the candidate of their choice.

REQUIRES BOARD ACTION

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office No later than **FRIDAY, MARCH 15, 2019**. Only ONE Ballot per Board. Be sure to mark your vote “**X**” in the box.
A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.

OFFICIAL 2019 DELEGATE ASSEMBLY BALLOT
SUBREGION 6-C
(Alpine, El Dorado, Mono Counties)

Number of vacancies: 1 (Vote for no more than 1 candidate)

Delegates will serve two-year terms beginning April 1, 2019 - March 31, 2021

**denotes incumbent*

Suzanna George (Rescue Un. SD)*

Jimmy Little (Eastern Sierra USD)

Provision for Write-in Candidate Name

School District

Signature of Superintendent or Board Clerk

Title

School District Name

Date of Board Action

See reverse side for list of all current Delegates in your Region.

REGION 6 – 19 Delegates (12 elected/7 appointed)◆◆

Director: Darrel Woo (Sacramento City USD)

Below is a list of all the current Delegates with expired terms from this Region.

Subregion 6-A (Yolo)

Jackie Wong (Washington USD), term expires 2020

Subregion 6-B (Sacramento)

Michael A. Baker (Twin Rivers USD)◆, appointed term expires 2021

Pam Costa (San Juan USD)◆, appointed term expires 2019

Craig DeLuz (Robla ESD), term expires 2020

John Gordon (Galt Joint Union ESD), term expires 2019

Jay Hansen (Sacramento City USD)◆, appointed term expires 2019

Susan Heredia (Natomas USD), term expires 2019

Lisa Kaplan (Natomas USD), term expires 2019

Ramona Landeros (Twin Rivers USD), term expires 2020

Crystal Martinez-Alire (Elk Grove USD)◆, appointed term expires 2019

Mike McKibbin (San Juan USD)◆, appointed term expires 2020

Christina Pritchett (Sacramento City USD)◆, appointed term expires 2020

JoAnne Reinking (Folsom-Cordova USD), term expires 2020

Rebecca Sandoval (Twin Rivers USD), term expires 2019

Edward (Ed) Short (Folsom-Cordova USD), term expires 2019

Bobbie Singh-Allen (Elk Grove USD)◆, appointed term expires 2020

Vacant (Elk Grove USD)◆, appointed term expires 2019

Subregion 6-C (Alpine, El Dorado, Mono)

Misty diVittorio (Placerville Union ESD), term expires 2020

Suzanna George (Rescue Union ESD), term expires 2019

County Delegate:

Shelton Yip (Yolo COE), term expires 2020

Counties

Yolo (Subregion A)

Sacramento (Subregion B)

Alpine, El Dorado, Mono (Subregion C)

2019 Delegate Assembly Candidate Biographical Sketch Form

DUE: Monday, January 7, 2019 – no late submissions accepted

Please complete, sign, and date this required ONE-page candidate biographical sketch form. An optional, ONE-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state “see résumé” and do not re-type this form. It is the candidate’s responsibility to confirm that all nomination materials have been received by the CSBA Executive Office.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Suzanna M George Digitally signed by Suzanna M George
Date: 2019.01.07 23:28:58 -08'00'

Date: January 7, 2019

Name: Suzanna George CSBA Region & subregion #: 6-C
 District or COE: Rescue Union School District Years on board: 12
 Profession: self-employed Contact Number (please v Cell Home Bus.): (530) 306-2535
 *Primary E-mail: suzannamgeorge@gmail.com
 (*Communications from CSBA will be sent to primary email)
 Are you an incumbent Delegate? Yes No | If yes, year you became Delegate: 2012

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. (Character count limit: 700)

I wish to continue to serve as a CSBA Delegate for my region because I believe I have the experience, communication skills, determination and passion to represent my fellow school board members. I am a strong communicator and have developed solid working relationships with other board members, county school board members and superintendents as well as our area legislators.

I am an active and vocal advocate for school boards and the districts we lead. I've met regularly with legislators to express the need for full & fair funding for our K-12 public schools. I live close to Sacramento and have the time and energy to continue to advocate with our legislators and new Governor.

Please describe your activities and involvement on your local board, community, and/or CSBA. (Character count limit: 700)

On my local school board, I participate actively in board discussions and planning. My years of experience enables me to take the lead on budget planning, master facilities planning and long-term goal setting for our district. In addition, I regularly visit school sites & observe staff collaboration. I take advantage of opportunities to continually further my board knowledge by attending CSBA trainings, workshops at our county office of education and district trainings.

I have served on the El Dorado County School Board Association for the past four years. I work with our regional CSBA PACER to attend advocacy meetings with our local state assemblymen and senators on education issues

What do you see as the biggest challenge facing governing boards and how can CSBA help address it? (Character count limit: 700)

I believe that the continuing struggle to receive full and fair funding for our public K-12 schools is our biggest challenge. There is a misconception among legislators and the public that because we have received more funding under the LCFF formula, we are now 'fully' funded. We know this is incorrect and must work to change that view, make sure they understand the facts and increase our per-pupil funding to proper levels. The growing pension obligations that districts are facing is eating into our budgets and this issue must also be addressed with the legislature. Pension debt is negating whatever funding increases we have received the last few years.

E-mail: nominations@csba.org, or fax to (916) 371-3407, or US Mail to: CSBA | Attn: Executive Office | 3251 Beacon Blvd., West Sacramento, CA 95691. Please only submit biosketch form via one of these modes only; do not send multiple times. If you have any questions, please contact the Executive Office at (800) 266-3382.

2019 Delegate Assembly Candidate Biographical Sketch Form

DUE: Monday, January 7, 2019 – no late submissions accepted

Please complete, sign, and date this required ONE-page candidate biographical sketch form. An optional, ONE-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state “see résumé” and do not re-type this form. It is the candidate’s responsibility to confirm that all nomination materials have been received by the CSBA Executive Office.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Jimmy Little

Digitally signed by Jimmy Little
Date: 2018.12.21 11:01:05 -08'00'

Date: December 20, 2018

Name: Jimmy Little CSBA Region & subregion #: 06 C
 District or COE: Eastern Sierra Unified School District Years on board: 6
 Profession: Self Employed Contact Number (please v Cell Home Bus.): (661)619-6769
 *Primary E-mail: jlittle@esud.org
 (*Communications from CSBA will be sent to primary email)
 Are you an incumbent Delegate? Yes No | If yes, year you became Delegate: _____

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. (Character count limit: 700)

I am passionate about providing the best education possible for our kids. I have a BS in Manufacturing Engineering from Cal Poly SLO, and with my wife, have owned and operated a small resort in the Eastern Sierra for the last 16 years. I have served on the Mono County Economic Development, Tourism and Film Commission for 13 years (10 as the Chair), have been the President of the Bridgeport Chamber of Commerce, helped found the Bridgeport Fish Enhancement Foundation, and was elected to the Eastern Sierra Unified School District 6 years ago. Through these positions I have had great experience and success working with diverse stakeholders to find common ground and develop productive solutions.

Please describe your activities and involvement on your local board, community, and/or CSBA. (Character count limit: 700)

I have held all elected positions of the board, have attended the past 5 CSBA AEC's, 4 SSDA conferences, and 2 state budget workshops presented by Schools Services of California. I was part of the pilot program when CSBA revamped the Masters in Governance program, and have attended CSBA's new board member orientation, Brown act, and Board Presidents workshops. Locally I was part of the team that created our districts Strategic Plan, goals and actions, and currently sit on our expansive learning environments action team. I participate on or rotating policy subcommittee, budget subcommittee and have negotiated our superintendent's contract. I engage in as many community events as

What do you see as the biggest challenge facing governing boards and how can CSBA help address it? (Character count limit: 700)

Many challenges face governing boards, and while improving local budget conditions, and maintaining local control are tremendous opportunities, effective community engagement may be one of the greatest keys to enhancing all aspects of the school environment. Breaking down perceived and institutional barriers will lead to greater support for public schools, and ultimately lead to improved student achievement. CSBA can take the lead by helping to share and develop best practices for governance that maximizes the relationships between schools and various community stakeholder groups.

E-mail: nominations@csba.org, or fax to (916) 371-3407, or US Mail to: CSBA | Attn: Executive Office | 3251 Beacon Blvd., West Sacramento, CA 95691. Please only submit biosketch form via one of these modes only; do not send multiple times. If you have any questions, please contact the Executive Office at (800) 266-3382.

ITEM#: 6
DATE: March 12, 2019

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Second Interim Budget Report - Fiscal Year 2018-19**

BACKGROUND:

All California school districts are required to submit a First Interim Report to the County Office of Education testifying to the District's ability to meet its financial obligations for the current and the two subsequent fiscal years.

STATUS:

The Fiscal Year 2018-19 2nd Interim Budget presents the budgetary goals of the Rescue Union School District. The District is projecting budget deficits in the current year budget and the two subsequent years. Although the Fiscal Year 2018-19 Budget shows the District is able to meet its financial obligations for the current and two subsequent years, the District will be spending down reserves to meet the budget shortfall.

FISCAL IMPACT:

The Fiscal Year 2018-19 Budget projects a deficit of \$1,792,810 and when adjusted for one-time activities the ongoing unrestricted deficit is estimated to be \$857,482.

In the multi-year projection, the District maintains sufficient reserves in the current and two subsequent years to meet the 3% reserve level.

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent budget processes in order to meet the needs of our students.

RECOMMENDATION:

The District Staff recommends the Board of Trustees approve the 2nd Interim update to the Fiscal Year 2018-19 Budget.



Rescue Union School District

2018-19 2nd Interim Budget

March 12, 2019

Board of Trustees

Kim White, President Stephanie Kent, Vice-President Tagg Neal, Clerk

Suzanna George, Member Nancy Brownell, Member



Rescue USD Budget Information and Timelines

- This presentation is a user-friendly summary of the budget proposed for adoption at 2nd interim.
 - ⊕ Documents in official “SACS” format included.
- The 2nd interim budget reflects the 1st interim budget from December with updated revenues and expenses, which includes carry-over funds, updated revenue allocations, revised student enrollment numbers, and staffing changes.
- Financial Cycle for 2018-19
 - ⊕ June Budget Update – June 2019
 - ⊕ Final Actual Financials – September 2019
 - ⊕ Audit Report – Winter (December/January) 2019



Assumptions

- There are many unpredictable factors that affect revenue and expenditures. Because of that, the district bases its budget on assumptions. This is the best information available at the time the budget is adopted. The adopted budget, therefore, should be considered a “financial snapshot” on the date it is approved. As variables change, formal adjustments, approved by the board, are made throughout the course of the year.
- This presentation document is showing activities including revenues and expenses from the general fund (01), unless noted otherwise.



RUSD Enrollment History

	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	Change over previous year
2018-19	3,606	3,619	3,635	3,638	3,643	3,691	3,698				19
2017-18	3,605	3,624	3,623	3,641	3,655	3,679	3,688	3,682	3,684	3,679	(115)
2016-17	3,723	3,709	3,723	3,731	3,734	3,774	3,792	3,792	3,786	3,794	54
2015-16	3,666	3,658	3,673	3,673	3,676	3,686	3,707	3,717	3,734	3,740	(35)
2014-15	3,690	3,697	3,699	3,702	3,712	3,735	3,753	3,771	3,772	3,775	(50)
2013-14	3,797	3,775	3,770	3,776	3,774	3,797	3,804	3,821	3,823	3,825	(104)
2012-13	3,889	3,902	3,895	3,900	3,893	3,885	3,912	3,919	3,920	3,929	(109)
2011-12	3,984	3,984	3,989	3,995	3,995	4,002	4,019	4,024	4,032	4,038	(57)
2010-11	4,124	4,088	4,070	4,071	4,074	4,083	4,092	4,099	4,097	4,095	(20)
2009-10	4,173	4,123	4,115	4,116	4,113	4,119	4,122	4,121	4,112	4,115	16
2008-09	4,176	4,105	4,104	4,106	4,115	4,110	4,095	4,091	4,097	4,099	14
2007-08	4,093	4,079	4,090	4,094	4,091	4,097	4,110	4,096	4,101	4,085	113
2006-07	3,916	3,905	3,918	3,927	3,934	3,933	3,952	3,967	3,964	3,972	187
2005-06	3,777	3,771	3,788	3,776	3,768	3,784	3,780	3,783	3,786	3,785	78
2004-05	3,670	3,658	3,653	3,661	3,661	3,698	3,703	3,712	3,717	3,707	

Narrative – The district primarily earns income through enrollment converted to Average Daily Attendance (ADA). Enrollment is simply the total number of students enrolled in district schools; ADA is the Average Daily Attendance of those enrolled students.

This table shows the historical enrollment with a color spectrum of green for higher numbers down to red for lower numbers. Enrollment for 2018-19 is up from the ending amount in 17-18, and the month-to-month enrollment for 18-19 is up from the prior year.



Summary of Enrollment to ADA

Enrollment & Attendance	2004-05 ADA	2005-06 ADA	2006-07 ADA	2007-08 ADA	2008-09 ADA	2009-10 ADA	2010-11 ADA	2011-12 ADA	2012-13 ADA
CBEDS Enrollment	3,695	3,811	3,936	4,089	4,108	4,116	4,065	3,993	3,899
ADA	3,543.79	3,635.33	3,784.71	3,946.89	4,000.99	3,878.54	3,953.78	3,897.40	3,782.17
ADA/CBEDS Ratio	95.91%	95.39%	96.16%	96.52%	97.40%	94.23%	97.26%	97.61%	97.00%
Enrollment & Attendance	2013-14 ADA	2014-15 ADA	2015-16 ADA	2016-17 ADA	2017-18 ADA	2018-19 Est. ADA	2019-20 Est. ADA	2020-21 Est. ADA	
CBEDS Enrollment	3,773	3,700	3,672	3,720	3,629	3,632	3,638	3,574	
ADA	3,677.77	3,600.00	3,565.67	3,615.12	3,522.13	3,513.77	3,528.86	3,466.78	
ADA/CBEDS Ratio	97.48%	97.30%	97.10%	97.18%	97.06%	96.74%	97.00%	97.00%	

Narrative - Average Daily Attendance computations are important because they are used as the basis for most of the district's General Fund revenue. In Rescue USD, the ADA figure historically averages about 97% of the average enrollment.

Since ADA is such an important part of the district's income base, the projection of ADA for this fiscal year is an integral part in projecting the district's income. Even small fluctuations in the district's ADA can mean tens-of-thousands of dollars as a gain or loss of income.

The district is funded on the greater of current or prior year ADA. For 2018-19, the district is currently projected to use prior year ADA.

Note: ADA numbers include non-public school students.



Quick Calculation of Local Control Funding Formula (LCFF)

a	b	c	d
Grade Span	District Funded ADA	NPS/ COE ADA	Total ADA
			=b+c
TK - 3	1,453.46	8.43	1,461.89
4 - 6	1,214.74	12.46	1,227.20
7 - 8	851.81	8.19	860.00
Total	3,520.01	29.08	3,549.09

Note: District is using current year ADA.

1st Step – *Determine the Total District ADA* – Under LCFF, base funding is segregated into grade spans and includes students that reside in the district but attend Non-Public School (NPS) programs and County Office of Education (COE) programs. Funding received for COE programs is transferred back to the COE.

e	f	g	h	i	j	k
Grade Span	Base Funding per ADA	CSR Add-on	Supplemental Add-On	Funding Per ADA	Total ADA	Targeted ADA Funding
		=f * 10.4%	=(f + g) * 20% * 17.77%	=f + g + h	=d	=i * j
TK - 3	\$ 7,459	\$ 776	\$ 293	\$ 8,528	1,461.89	\$ 12,466,518
4 - 6	\$ 7,571	\$ -	\$ 269	\$ 7,840	1,227.20	\$ 9,621,337
7 - 8	\$ 7,796	\$ -	\$ 277	\$ 8,073	860.00	\$ 6,942,840
						\$ 29,030,696

2nd Step – *Calculate the ADA Targeted Funding* – The district ADA is now multiplied by the Base Grant with add-ons for Class Size Reduction (CSR), and the Supplemental & Concentration Grants. The Supplemental Grant is a 20% add-on to the Base Grant multiplied by the percentage of the district population that are eligible for Free/Reduced Meals, are English Language Learners, or are Foster Youth (this figure is known as the Unduplicated Pupil Count). To qualify for the Concentration Grant the district must have an Unduplicated Pupil Count greater than 55%, and currently the district is at 17.77%.



Quick Calculation of LCFF (Part 2)

Targeted ADA Funding	Add-on Transportation	Add-on TIIG	Total Targeted Amount
= k			= l + m + n
\$ 29,030,696	\$ 434,285	\$ 149,072	\$ 29,614,053

3rd Step – Determine the Total Targeted Funding – There are two additional add-ons to the ADA funding that account for the total targeted funding amount - Transportation and Targeted Instructional Improvement Block Grant (TIIG). The sum of all three determines the total Targeted LCFF Funding amount. This is the amount the district would receive once LCFF is fully funded.

Total Targeted Amount	Floor Funding Amount	LCFF Gap	Gap Funding	LCFF Funding	EDCOE ADA Transfer Out	Adjusted LCFF Funding
= o		= p - q	= r * 100%	= q + s		= t + u
\$ 29,614,053	\$ 27,718,122	\$ 1,895,931	\$ 1,895,931	\$ 29,614,053	\$ (211,986)	\$ 29,402,067

4th Step – Calculate the Actual LCFF Funding – The previous year's state funding is considered the "Floor", and the difference between the Target and Floor is called the "Gap". The state's goal is to fully fund the Gap and this year the state is funding 100% of the Gap; this is called the Gap funding. The Gap funding is added to the Floor to determine the district's actual LCFF funding. Finally, the district transfers to the COE an agreed amount for ADA that is in COE programs.



2018-19

Restricted Programs - Federal

Federal	Title I, Part A	Special Education	Title II Part A	Title III Immigrant Ed	Title III Limited English Proficient (LEP)	Title IV Student Support and Academic Enrichment	Medi-Cal Billing	Total
Estimated Award	280,933	253,053	67,542	4,545	21,002	14,956	50,000	692,031
Prior Year Deferred Rev	59,640	-	16,169	-	-	-	21,000	96,809
Contributions/Transfers	-	685,228	-	-	-	-	-	-
Total Available	340,573	938,281	83,711	4,545	21,002	14,956	71,000	788,840
Budgeted Expense	(340,573)	(938,281)	(83,711)	(4,545)	(21,002)	(14,956)	(55,699)	(1,458,767)
Carryover	-	-	-	-	-	-	15,301	15,301

■ Title I, Part A

- ⊕ Due to federal requirements only Green Valley (37% Free/Reduced) and Rescue (24% FR) are allocated Title I funds. These funds are used in collaboration with Supplemental funds to provide intervention for those students academically struggling

■ Federal Special Education

- ⊕ Revenue and contribution pay for salary and benefits of Special Education Paraeducators.

■ Title II, Part A

- ⊕ Funds are being directed toward Social Emotional Learning and professional development services.

■ Title III – Immigrant Ed / LEP

- ⊕ Funds are used to support English Language Learners.

■ Title IV – Student Support & Academic Enrichment

- ⊕ New categorical funds which will be used to support Social Emotional Learning activities.

■ Medi-Cal Billing

- ⊕ Revenues are generated by staff that provide direct services to Medi-cal eligible students. Funds are used to support additional time for nurse & psychologist, staff training, and supplies.



2018-19 Restricted Programs

State Accounts

State	Lottery (Non-Prop 20)	Education Protection Act (EPA)	Lottery - Instructional Materials	Special Education	Special Ed - ERMHS	Classified Employee Prof Dev Grant (One-time)	Low Performing Student Block Grant (One-Time)	Routine Repair Maintenance (2%)	Career Tech Ed Incentive Grant
Award Amount	567,074	4,647,600	212,977	930,091	169,062	22,586	292,452	-	94,949
Prior Year Carryover	516,134	-	151,269	-	-	-	-	-	76,040
Req Transfer/Other	-	-	-	22,000	-	-	-	774,839	-
Contribution From GF	-	-	-	2,213,244	61,923	-	-	-	-
Total Available	1,083,209	4,647,600	364,246	3,165,335	230,985	22,586	292,452	774,839	170,989
Expense	(762,006)	(4,647,600)	(174,393)	(3,165,335)	(230,985)	(1,450)	-	(774,839)	(170,989)
Carryover	321,203	-	189,853	-	-	21,136	292,452	-	-

■ Lottery (Non-prop 20)

- ⊕ Estimated funding of \$146 per ADA
- ⊕ Funds support school site allocations (supplies, training, site activities) and curriculum priorities including textbook adoptions.

■ Education Protection Act (EPA)

- ⊕ Proposition 55 was passed to continue sales/income taxes to backfill potential cuts to education funding. No new funding was received with this act. These funds are used for teacher salaries and benefits.

■ Lottery (Prop 20) – Instructional Materials

- ⊕ Estimated funding of \$48 per ADA
- ⊕ Funds are used for instructional materials.

■ State Special Education

- ⊕ Total district expenses for special education are \$4.3M, the district only receives \$1.4M (33%) and the remaining \$2.9M (67%) is a contribution from the unrestricted general fund.

■ Classified Employee Professional Dev Grant

- ⊕ One-time fund allocated for classified staff training focusing on safety, and academic achievement.

■ Low Preforming Student Block Grant

- ⊕ One-time funds allocated to support those students who are not part of the Unduplicated Pupil Count but performed below “Met Standards” on state testing

■ SPED – Education Related Mental Health Services (ERMHS)

- ⊕ Previously, county mental health departments provided mental health services. However, realignment under AB 114 requires all school districts to be solely responsible for ensuring that students with disabilities, as designated by their Individualized Educational Plan (IEP), receive mental health services.

■ Routine Repair Maintenance (RRM)

- ⊕ District is required to allocate 2% of expenditures toward routine maintenance of facilities. In 19-20, the required amount will increase to 3%.

■ Career Tech Education Incentive Grant

- ⊕ Consortium grant to provide career tech education. District uses the funds to pay for Project Lead the Way teachers with required credentialing.



2018-19 Restricted Programs Flex Accounts

Flexibility Accounts	Deferred Maintenance	Education Technology	Supplemental Grant	Home-to-School Transportation	Operations (Utilities / Grounds/ Custodial)	Site Donations/ Fundraisers
Funds from General Fund	25,000	782,902	-	521,917	2,611,300	-
Reserves/Carryover	745,000	-	-	-	-	435,098
Other Income	-	-	-	523,000	-	387,981
Req Transfers	-	-	996,341	434,285	-	-
Total Available	770,000	782,902	996,341	1,479,202	2,611,300	823,079
Expense	(770,000)	(782,902)	(996,341)	(1,479,202)	(2,611,300)	(823,079)
Carryover	-	-	-	-	-	-

■ Deferred Maintenance

- ⊕ Prior to LCFF, the district received \$140k with a required 100% district match for an annual budget of \$280k in Fund 14 for deferred maintenance projects. With LCFF these funds were combined and given unrestricted access. The district has not continued to fund deferred maintenance, and current budget restraints only allows for \$25k in annual allocation.
- ⊕ The board approved allocation of \$1M in reserves for the purpose of deferred maintenance projects, the remaining balance of \$745k is being used on high priority needs such as roofs, and water intrusion. These funds are anticipated to be expended by end of the fiscal year.

■ Education Technology

- ⊕ Costs including IT staff, Tech TOSA's, software, and hardware. This budget does not include any cost related to scheduled refresh of 1:1 Chromebook replacement. The estimated total cost for replacement in 2-4 years is in excess of \$1M.

■ Home-to-School Transportation

- ⊕ Home to school transportation services do not receive direct funds from the state under LCFF. This budget does not include any ongoing allocation for bus replacement other than reserves for potential funds for grant applications.

■ Supplemental Grant

- ⊕ District receives approximately \$250 per student for those identified as socio-economically disadvantaged, homeless, foster youth, or ELL. Currently, 17% of the district's population qualify. These funds must be shown to improve educational services directly to those students.

■ Operations – Custodial, Grounds, Utilities

- ⊕ Operation costs including custodial and grounds staffing, supplies, equipment and utility costs. Budget for grounds to upgrade and maintain fields to stakeholders expected levels will require additional funds that are currently not allocated.

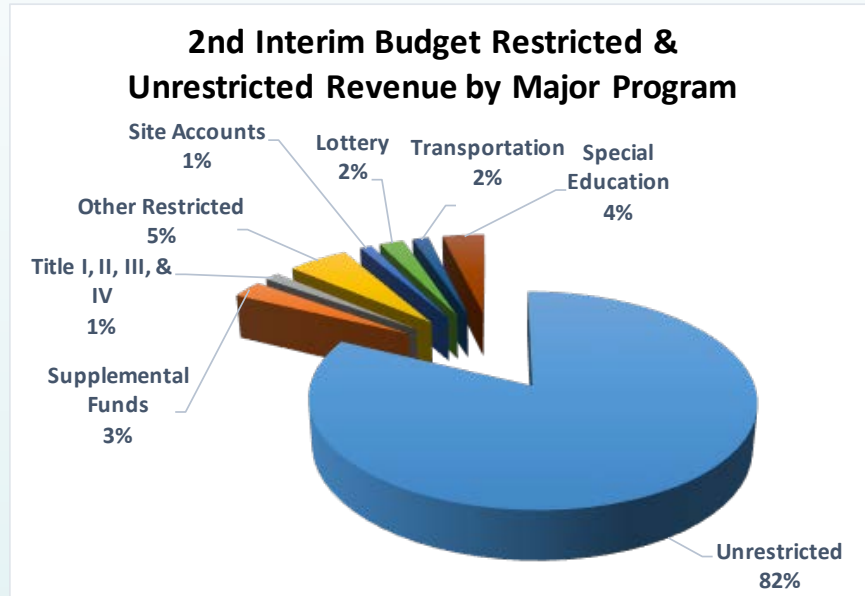
■ Site Donation/Fundraisers

- ⊕ Site accounts include all fundraising and donations collected during the year. Revenues are not recognized until received and expenses are budgeted to assume use of all carryover and revenues received so these accounts generally increase significantly through the budget process as activities occur.



Income Summary

Income	2018-19 1st Interim Budget	2018-19 2nd Interim Budget	Change
LCFF Entitlement	29,656,243	29,614,053	(42,190)
Federal Income	758,747	768,190	9,443
Other State Income	3,138,312	3,483,230	344,918
Local Income	1,719,038	2,246,569	527,531
Total	35,272,340	36,112,042	839,702



- **LCFF decrease of \$42k**

- ⊕ Updated ADA (Using Prior Year) – (\$42k)

- **Federal Income increase of \$10k**

- ⊕ Revised Fed Awards – \$10k

- **Other State Income increase of \$345k**

- ⊕ One-time Classified EE Prof Dev Grant – \$23k
- ⊕ One-time Low Performing Student Grant - \$292k
- ⊕ Revised Lottery Award - \$30k

- **Local Income increase of \$528k**

- ⊕ Special Ed. Pass-through Funds – (\$32k)
- ⊕ Revised Interest – \$36k
- ⊕ Electric Bus Grant - \$405k
- ⊕ Site Fundraisers not budgeted until received – \$119k

Narrative - A portion of California school district income is restricted income and, as such, can only be expended for selected purposes as determined by the granting agency--usually higher levels of government. The balance of the district income is called unrestricted, since it can be expended as determined by the local agency for general educational priorities. Due to the LCFF Funding many categorical programs are now unrestricted including transportation. The largest restricted program is Special Education.



Expenditure Assumptions

- Salaries and benefit costs are based on actual staffing with estimates for extra duty and substitutes.
- Where possible, actual expense figures were used for supply, contract, and other expenditures; otherwise estimates were used based on past usage with COLA increases.



“Soft” Hiring Freeze

- All positions funded from non-categorical funds are being analyzed to determine the ability for cost savings by reduction of time or consolidation/elimination of the position.
- Purpose of “Soft” hiring freeze is to prioritize keeping positions that have people in them vs. positions that are empty.
- Factors when determining reduction or elimination of position:
 - ⊕ True on going cost savings
 - ⊕ Ability to consolidate/split job duties
 - ⊕ Impact on students/programs/services/staff
- All reduction in positions will have an impact on services provided, it is critical in this process that all stakeholders understand that services may decrease, response times may be slower, and some needs will go unsupported due to the decrease in staffing.
- Staff /departments/sites should be recognized and supported for their efforts to take on more to reduce impacts on others.
- Patience and extra effort from all stakeholders will be requested and needed during this time for departments/programs that reduce staffing.



“Soft” Hiring Freeze Reductions

(Since Adopted Budget)

■ Curriculum & Instruction Department

- ✦ Position – Teachers on Special Assignment (TOSA)
 - *Note: TOSA support was 2.2 FTE in 17/18 and budgeted at 1.6 FTE at adoption. Due to increased enrollment at MV, 0.6 FTE of TOSA was allocated to general ed adjusting TOSA support after adoption to 1.0 FTE for 18/19.*
- ✦ FTE Decrease – 0.6 FTE
- ✦ Estimated Savings - \$57k (*Note: Creates a cost savings that would have been incurred, but this is not a reduction to current budget expenses.*)
- ✦ Impact – Less support for curriculum technology

■ Technology Department

- ✦ Position – Technology Support Specialist
- ✦ FTE Decrease – 1.0 FTE
- ✦ Estimated Annual Savings - \$85k
- ✦ Impact – Slower response times, staff covering more sites/responsibilities, lower priority activities may not be completed.

■ Business Services Department

- ✦ Position – Accountant
- ✦ FTE Decrease – 0.5 FTE
- ✦ Estimated Annual Savings - \$47k
- ✦ Impact – Timeliness of deposits/billing slower, lower priority activities done less frequently.

■ M & O Department

- ✦ Position – Utility Tech (Grounds)
- ✦ FTE Decrease – 0.5 FTE
- ✦ Estimated Annual Savings - \$34k
- ✦ Impact – Preventive maintenance projects may not be completed. Lower priority activities may not be completed.

- ✦ Position – Custodian (DO/GV)
- ✦ FTE Decrease – 0.0625 FTE
- ✦ Estimated Annual Savings - \$3,700
- ✦ Impact – Cleaning areas maybe done less frequently, deep cleaning or additional services may not be completed.

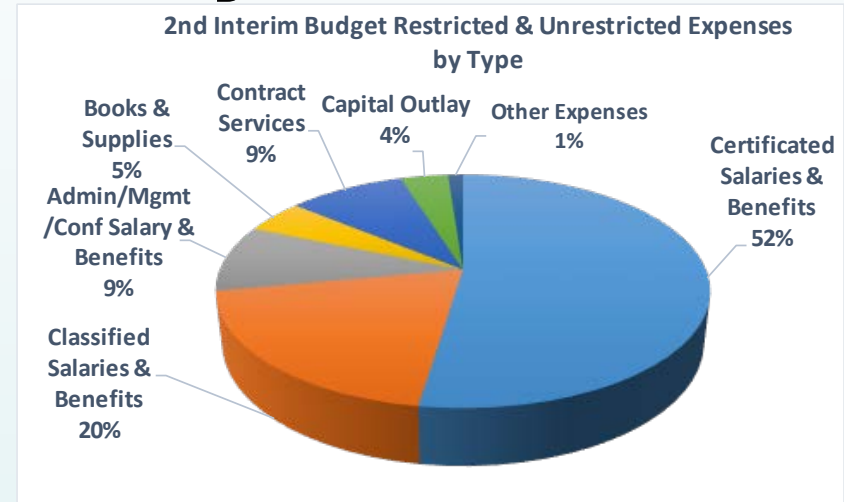
■ Transportation Department

- ✦ Position – Mechanic
- ✦ Replacement options for position is being currently evaluated.
- ✦ Estimated Annual Savings - \$10k - \$80k
- ✦ Impact – Still to be determined.



Expenditure Summary

Expenditures	2018-19 1st Interim Budget	2018-19 2nd Interim Budget	Change
Salaries & Benefits	30,776,621	30,837,465	60,844
Books & Supplies	1,742,788	1,748,126	5,338
Contract Services	3,272,338	3,464,530	192,192
Capital Outlay	1,027,513	1,410,297	382,784
Other Expenses/Transfer Out	438,063	444,434	6,371
Total	37,257,323	37,904,852	647,529



■ Salary and Benefits increase of \$61k

- ⊕ Certificated Staffing Changes - \$52k
 - Additional TK Teacher for mid-year program - \$40k
 - Adjust to staffing/extra duty/benefits – \$12k
- ⊕ Classified Staffing Changes – \$9k
 - Additional staff for site/categorical - \$13k
 - Adjustment for staffing benefits from adoption – (\$4k)

■ Book and Supplies increase of \$5k

- ⊕ Misc. activities across all accounts - \$5k

■ Contract Services increase of \$192k

- ⊕ Special ED one-time – \$30k
- ⊕ Site Fundraiser (Not budgeted till funds received) – \$101k
- ⊕ Deferred Maintenance Recoded (Offset from Capital Outlay) - \$50k
- ⊕ Utilities/ Misc. - \$11k

Narrative – For most school districts in the state, the largest portion of expenses is for staffing. Salaries and benefits of staff often account for 80 to 90 percent of the district's budget. The majority of these expenses is paid from unrestricted funds, but some salaries are paid from restricted accounts, depending upon the program and duties of the employee. Special Education is usually the largest restricted program. Often, the expenses for these programs are greater than the governmental funding, and they must be supported by a contribution from the district's unrestricted funds.

■ Capital Outlay increase of \$383k

- ⊕ Purchase of Electric Bus (Offset to Grant) - \$433k
- ⊕ Deferred Maintenance Recoded (Offset to Contract Services) – (\$50k)

■ Other Activities increase of \$6k

- ⊕ Special Ed COE 1-on-1 Services – \$6k



Budget Summary

	2018-19 1st Interim Budget			2018-19 2nd Interim Budget		
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
Total Revenue	31,350,683	3,921,658	35,272,340	31,760,938	4,351,105	36,112,042
Total Expenditures	29,328,877	7,928,445	37,257,323	29,786,721	8,118,131	37,904,852
Excess/(Deficiency)	2,021,805	(4,006,788)	(1,984,983)	1,974,216	(3,767,026)	(1,792,810)
Other Financing Sources	(3,510,529)	3,510,529	-	(3,602,360)	3,602,360	-
Net Inc/Dec to Fund Bal	(1,488,724)	(496,259)	(1,984,983)	(1,628,144)	(164,666)	(1,792,810)
Beginning Balance	6,272,125	683,408	6,955,534	6,272,125	683,408	6,955,534
Ending Balance	4,783,402	187,149	4,970,551	4,643,982	518,742	5,162,724

Unrestricted 18-19 2nd Interim Budget Adjusted for One-time Items

Narrative – The district is anticipating unrestricted deficit spending of \$1.6M in 2018-19 at 2nd Interim Budget. When adjusted for one-time revenues and expenses the ongoing structural deficit decreases to \$857k.

This structural deficit of \$857k will continue into future years and grow unless steps occur to create additional revenue or decreases in expense.

	<i>Unrestricted</i>	Adjustment for one-time Items	<i>On-going Unrestricted</i>
Total Revenue	31,760,938	(1,053,224)	30,707,714
Total Expenditures	29,786,721	(1,771,492)	28,015,229
Excess/(Deficiency)	1,974,216	718,268	2,692,485
Other Financing Sources	(3,602,360)	52,393	(3,549,967)
Net Increase /Decrease	(1,628,144)	770,661	(857,482)



Multi-Year Projection

	2018-19	2019-20	2020-21
Revenues & Other Financing Sources	36,112,042	35,649,250	36,484,926
Expenditures & Other Financing Uses	37,904,852	36,085,310	36,996,707
Net Increase (Decrease) to Fund Balance	(1,792,810)	(436,059)	(511,780)
Beginning Fund Balance	6,955,534	5,162,724	4,726,664
Ending Fund Balance	5,162,724	4,726,664	4,214,884
Required Economic Reserve of 3%	1,137,146	1,082,559	1,109,901
Projected District Reserve Level	13.62%	13.10%	11.39%

	2018-19		2019-20		2020-21	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Revenues & Other Financing Sources	28,158,578	7,953,465	27,852,951	7,796,299	28,533,914	7,951,012
Expenditures & Other Financing Uses	29,786,721	8,118,131	28,333,057	7,752,253	29,090,338	7,906,369
Net Increase (Decrease) to Fund Balance	(1,628,144)	(164,666)	(480,106)	44,046	(556,424)	44,643
Beginning Fund Balance	6,272,125	683,408	4,643,982	518,742	4,163,876	562,788
Ending Fund Balance	4,643,982	518,742	4,163,876	562,788	3,607,452	607,431

Assumption Highlights – Going from 2018-19 budget into 2019-20 all prior one-time items are removed. Revenues are held constant except for LCFF funding based upon COLA/Gap funding assumptions from SSC/EDCOE and district projected attendance.

Expenditures for salaries and benefits include step/column, and STRS/PERS rate increases. There are no salary increases in 19-20 or 20-21 included in this projection. All other permanent positions are budgeted in 19-20 and 20-21 except for the reduction of two classified management positions. Accounts for supplies, services, and all other expenses are held constant except for one-time or carryover situations.



Ongoing Unrestricted Multi-Year Projection Details

Unrestricted Balance Changes	2019-20		2020-21			
<i>Ongoing (Deficit) Balance from Previous Year</i>		(\$857,482)		(\$480,106)		
Additional LCFF Revenue (COLA Increase)	\$1,077,340	\$1,122,693	\$843,082	\$835,677		
Revenue Increase (Decrease) for ADA	\$45,353		(\$7,405)			
<i>Total Revenue Changes</i>						
Salary Schedule Step & Column Increases (Includes contributions to restricted accounts for step/column)	(\$573,746)		(\$575,268)			
Expenditures Reductions (Classified Mgmt)	\$270,451		\$0			
Required Net Increase Contribution to Routine Maintenance - 3%	(\$177,258)		(\$33,487)			
STRs & PERs Increased Rates (With Governor's Proposal)	(\$264,763)		(\$303,240)			
<i>Total Expense Changes</i>			(\$745,317)			(\$911,995)
<i>Updated On-Going Surplus (Deficit)</i>			(\$480,106)			(\$556,424)
<i>Beginning Fund Balance</i>			\$4,643,982			\$4,163,876
<i>Updated On-Going Surplus (Deficit)</i>		(\$480,106)		(\$556,424)		
<i>Ending Fund Balance</i>		\$4,163,876		\$3,607,452		

Narrative – The district has a growing deficit due to past declining enrollment and an ongoing increase in pension costs. Additionally, the ongoing budget does not reflect future needs including refresh/replacement of instructional technology, modernization of facilities, replacement of buses, etc.

District reserves are currently sufficient to cover the ongoing deficit through 2020-21; however, the district should be conservative when making financial decisions. When opportunities arise for cost savings, the district should evaluate priorities of need versus savings.

NOTE: This multi-year projection shows sufficient reserves to meet the 3% required minimum in 2020-21.



Multi-Year Projection

New Items of Note Since 1st Interim

- Governor's Budget Proposal increases projected revenues in 2019-20
 - ⊕ COLA rate increased from 2.57% to 3.46% - Net increase in revenues of \$296k
 - ⊕ Decrease in STRS contribution rate from 18.13% to 17.10% - Net decrease in expenses of \$175k

- Enrollment Projections are Flat
 - ⊕ At 1st interim enrollment was projected do decrease
 - ⊕ Creates additional revenues in 2019-20 of \$45k and \$127k in 2020-21

- District contribution to maintenance account will increase
 - ⊕ Due to full funding of LCFF, District is required to increase the contribution to the maintenance account from 2% to 3% starting 2019-20
 - ⊕ Net increase in expenses of \$177k

- Elimination of Classified Management Positions
 - ⊕ Net decrease in expenses of \$270k



Multi-Year Projection

Additional Items of Note

- The following items are not included in the MYP but may impact the future budget

- ⊕ **Certificated Retirement Incentive**

- If the District receives 16 retirees it will qualify for approval and it will then be included in the budget. Cost and savings varies depending on retirees, but under the most conservative scenario the district would create a net savings of approximately \$280k per year for three years.

- ⊕ **Classified Retirement Incentive**

- If the District receives 10 retirees it will qualify for approval and it will then be included in the budget. Cost and savings varies depending on retirees, but under the most conservative scenario the district would create a net savings of approximately \$100k per year for three years.

- ⊕ **Continued “Soft” Hiring Freeze**

- The hiring freeze has created an on-going savings of \$237k which is already included in the budget and MYP. Administration will continue to review and analyze all positions as they come open with the intention of creating additional savings.

If all pending actions (incentives, & hiring freeze) are implemented the anticipated deficit for 2019-20 could be decreased to approximately \$380k for 2019-20.



Ending Fund Balance

Distribution of Ending Fund Balance and Reserves 2nd Interim Budget 2018-19

Revolving Cash		\$ 6,000
Restricted Accounts		\$ 518,742
Prepaid Items		\$ 52,564
Assigned		\$3,448,272
<i>Board Reserve - 7% Economic Uncertainty Reserve</i>	\$2,653,340	
<i>Liability - Compensated Absences</i>	\$ 39,695	
<i>Board Reserve - Six Additional Electric Buses</i>	\$ 250,000	
<i>Board Reserve - Textbook Adoptions</i>	\$ 505,237	
Reserve for Economic Uncertainty		\$ 1,137,146
% of Expense	3.00%	
Undesignated Fund Balance		-
Total Distribution of Ending Fund Balance		\$5,162,724

Narrative – The “Ending Fund Balance” is made up of the resources that are required or remain after expenditures are deducted from the total budget amount.

Rescue is required to have a minimum reserve of 3% of budgeted expenses for economic uncertainty. The board has taken action to create an additional economic uncertainty reserve of 7%.

Board reserves have been recommended for approval for large one-time expenses including: textbook adoptions, and purchase of electric buses as part of a grant.



Summary of Other Funds

2018-19 2nd Interim Budget - Other Funds

<i>Other Funds</i>	<i>Cafeteria (13)</i>	<i>Developer Fees (25)</i>	<i>State School Construction (35)</i>	<i>CFD #1 Fund (49)</i>	<i>Bond Interest & Redemption (51)</i>	<i>Debt Service COP (52)</i>
Total Revenue	1,041,057	347,000	23,000	1,380,000	1,911,356	-
Total Expenditures	1,105,465	149,405	1,995,000	19,126	1,906,356	869,920
Excess/(Deficiency)	(64,408)	197,595	(1,972,000)	1,360,874	5,000	(869,920)
Other Financing Sources	-	(162,737)	-	(707,183)	-	869,920
Net Inc/Dec to Fund Bal	(64,408)	34,858	(1,972,000)	653,691	5,000	-
Beginning Balance	336,388	1,789,584	2,216,538	1,176,999	1,996,964	-
Ending Balance	271,980	1,824,442	244,538	1,830,690	2,001,964	-

Notes on Other Funds

- **Fund 13** – Budgeted deficit spending is due to continued decline in student population, which reduces overall sales.
- **Fund 25** – Developer Fee collections are budgeted at \$300k for 2018-19. Majority of expenses are for the Debt service on 2010 COP (31.25%) for construction of PG site.
- **Fund 35** – This fund is used to track state funded projects. The Marina Village two-story building project is located in the fund and will be completed in 2018-19.
- **Fund 49** – Assumes collection of \$800k in 2018-19 and additionally the sale of Bass Lake for \$570k. Expenses are for 2010 COP (68.5%) for the building of the Lakeview School and the acquisition of future school (Sienna Ridge) and the 2017 COP (100%) for Marina Village 2-Story Building.
- **Fund 51** – Debt service payments for General Obligation Bonds.
- **Fund 52** – Debt service payments for 2010 and 2017 COPs.



Is the district fiscally solvent in the current budget year and next two years?



- The 2018-19 2nd Interim budget shows the district ongoing structural deficit at \$857k.
- In 2019-20, the deficit for the district is anticipated to decrease due to district reductions, and additional state revenues. However, in 2020-21 the deficit will increase primarily from continued growth in personnel costs related to step/column and pension rate increases.
- Fortunately, enrollment is projected to be flat or have a minimal decrease for the next few years, so that revenues will increase if COLA is funded by the state.
- Due to factors discussed, the structural deficit will be significantly minimized in 19-20, but expenditure are projected to continue to outpace revenues and so adjustments will need to endure into the future years.

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: _____

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: Sean Martin

Telephone: (530) 672-4803

Title: Assistant Superintendent Business

E-mail: smartin@my.rescueusd.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?	n/a	
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)		X
		• Classified? (Section S8B, Line 3)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
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				
491	Capital Project Fund for Blended Component Units	G	G	G	G
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units	G	G	G	G
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				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	29,402,602.00	29,656,243.00	16,824,439.36	29,614,053.00	(42,190.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,868,345.00	1,323,461.00	626,227.54	1,335,336.25	11,875.25	0.9%
4) Other Local Revenue		8600-8799	353,000.00	370,978.70	252,627.80	811,548.70	440,570.00	118.8%
5) TOTAL, REVENUES			31,623,947.00	31,350,682.70	17,703,294.70	31,760,937.95		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,587,105.00	14,813,209.87	8,766,243.16	14,870,454.05	(57,244.18)	-0.4%
2) Classified Salaries		2000-2999	4,884,038.00	4,854,911.33	2,712,894.85	4,840,615.38	14,295.95	0.3%
3) Employee Benefits		3000-3999	5,999,052.00	5,888,434.42	3,456,618.57	5,871,100.27	17,334.15	0.3%
4) Books and Supplies		4000-4999	919,321.00	911,820.04	510,652.37	921,436.19	(9,616.15)	-1.1%
5) Services and Other Operating Expenditures		5000-5999	1,715,843.00	1,868,017.94	983,278.28	1,907,490.78	(39,472.84)	-2.1%
6) Capital Outlay		6000-6999	770,000.00	1,002,028.04	585,755.52	1,384,812.04	(382,784.00)	-38.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	246,704.00	210,081.00	130,430.00	211,986.00	(1,905.00)	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(213,241.00)	(219,625.25)	0.00	(221,173.25)	1,548.00	-0.7%
9) TOTAL, EXPENDITURES			28,908,822.00	29,328,877.39	17,145,872.75	29,786,721.46		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,715,125.00	2,021,805.31	557,421.95	1,974,216.49		
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	(3,213,632.00)	(3,510,529.00)	0.00	(3,602,360.00)	(91,831.00)	2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,213,632.00)	(3,510,529.00)	0.00	(3,602,360.00)		

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)			(498,507.00)	(1,488,723.69)	557,421.95	(1,628,143.51)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,272,125.45	6,272,125.45		6,272,125.45	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,272,125.45	6,272,125.45		6,272,125.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,272,125.45	6,272,125.45		6,272,125.45		
2) Ending Balance, June 30 (E + F1e)			5,773,618.45	4,783,401.76		4,643,981.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,500.00	5,500.00		6,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	40,823.01	52,564.24		52,564.24		
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	3,686,219.69	3,607,617.52		3,448,271.70		
Additional 7% Board Desired Reserve	0000	9780	2,524,189.12					
Liability-Compensated Absences	0000	9780	39,695.00					
Two Additional Electric Buses	0000	9780	100,000.00					
Furniture - Marina Village	0000	9780	30,000.00					
Reserve for Textbook Adoption	0000	9780	654,147.14					
Reserve for Textbook Adoptions	1100	9780	338,188.43					
Additional 7% Board Desired Reserve	0000	9780		2,608,013.00				
Liability-Compensated Absences	0000	9780		39,695.00				
Two Additional Electric Buses	0000	9780		100,000.00				
Reserve for Textbook Adoptions	0000	9780		535,969.09				
Reserve for Textbook Adoptions	1100	9780		323,940.43				
Additional 7% Board Desired Reserve	0000	9780				2,653,340.00		
Liability-Compensated Absences	0000	9780				39,695.00		
Six Additional Electric Buses/Infrastruc	0000	9780				250,000.00		
Reserve for Textbook Adoption	0000	9780				184,034.02		
Reserve for Textbook Adoptions	1100	9780				321,202.68		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,081,795.34	1,117,720.00		1,137,146.00		
Unassigned/Unappropriated Amount			959,280.41	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	13,706,093.00	13,285,729.00	7,837,067.00	13,237,307.00	(48,422.00)	-0.4%
Education Protection Account State Aid - Current Year		8012	4,308,599.00	4,652,589.00	2,591,929.00	4,647,600.00	(4,989.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	84,178.00	85,033.00	44,059.06	85,033.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,243,536.00	9,792,092.00	5,269,551.60	9,792,092.00	0.00	0.0%
Unsecured Roll Taxes		8042	156,937.00	172,330.00	159,721.23	172,330.00	0.00	0.0%
Prior Years' Taxes		8043	3,125.00	3,125.00	2,766.28	3,125.00	0.00	0.0%
Supplemental Taxes		8044	163,959.00	313,325.00	62,232.30	313,325.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,807,115.00	1,424,942.00	854,965.00	1,424,942.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	2,147.89	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			29,473,542.00	29,729,165.00	16,824,439.36	29,675,754.00	(53,411.00)	-0.2%
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	(70,940.00)	(72,922.00)	0.00	(61,701.00)	11,221.00	-15.4%
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			29,402,602.00	29,656,243.00	16,824,439.36	29,614,053.00	(42,190.00)	-0.1%
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,321,251.00	757,974.00	433,863.00	757,974.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	537,094.00	555,487.00	192,364.54	567,074.25	11,587.25	2.1%
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	10,000.00	10,000.00	0.00	10,288.00	288.00	2.9%
TOTAL, OTHER STATE REVENUE			1,868,345.00	1,323,461.00	626,227.54	1,335,336.25	11,875.25	0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	110,000.00	110,000.00	71,459.74	110,000.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	51,558.21	75,000.00	35,000.00	87.5%
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	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	115,000.00	115,000.00	86,766.17	115,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	88,000.00	105,978.70	42,843.68	511,548.70	405,570.00	382.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			353,000.00	370,978.70	252,627.80	811,548.70	440,570.00	118.8%
TOTAL, REVENUES			31,623,947.00	31,350,682.70	17,703,294.70	31,760,937.95	410,255.25	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	12,445,869.00	12,644,122.87	7,532,963.42	12,705,667.13	(61,544.26)	-0.5%
Certificated Pupil Support Salaries		1200	462,883.00	490,481.00	291,835.50	490,481.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,576,123.00	1,576,876.00	920,444.24	1,577,475.92	(599.92)	0.0%
Other Certificated Salaries		1900	102,230.00	101,730.00	21,000.00	96,830.00	4,900.00	4.8%
TOTAL, CERTIFICATED SALARIES			14,587,105.00	14,813,209.87	8,766,243.16	14,870,454.05	(57,244.18)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	231,104.00	279,275.53	168,025.94	282,525.10	(3,249.57)	-1.2%
Classified Support Salaries		2200	2,337,305.00	2,146,361.77	1,228,675.58	2,127,259.19	19,102.58	0.9%
Classified Supervisors' and Administrators' Salaries		2300	423,711.00	493,996.00	288,164.31	493,996.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,216,937.00	1,263,368.00	739,674.08	1,259,447.54	3,920.46	0.3%
Other Classified Salaries		2900	674,981.00	671,910.03	288,354.94	677,387.55	(5,477.52)	-0.8%
TOTAL, CLASSIFIED SALARIES			4,884,038.00	4,854,911.33	2,712,894.85	4,840,615.38	14,295.95	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,363,140.00	2,399,251.93	1,409,901.82	2,403,451.02	(4,199.09)	-0.2%
PERS		3201-3202	782,995.00	750,583.37	426,511.10	742,536.05	8,047.32	1.1%
OASDI/Medicare/Alternative		3301-3302	587,339.00	573,908.80	313,819.24	560,805.00	13,103.80	2.3%
Health and Welfare Benefits		3401-3402	1,909,332.00	1,800,685.00	1,055,450.39	1,794,501.90	6,183.10	0.3%
Unemployment Insurance		3501-3502	9,735.00	9,832.57	5,732.57	9,876.04	(43.47)	-0.4%
Workers' Compensation		3601-3602	262,841.00	265,136.31	154,753.60	265,919.91	(783.60)	-0.3%
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	83,670.00	89,036.44	90,449.85	94,010.35	(4,973.91)	-5.6%
TOTAL, EMPLOYEE BENEFITS			5,999,052.00	5,888,434.42	3,456,618.57	5,871,100.27	17,334.15	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	175,000.00	205,667.00	205,666.69	205,667.00	0.00	0.0%
Books and Other Reference Materials		4200	8,300.00	4,734.38	1,881.46	4,734.38	0.00	0.0%
Materials and Supplies		4300	667,021.00	623,901.66	271,297.75	634,828.81	(10,927.15)	-1.8%
Noncapitalized Equipment		4400	69,000.00	77,517.00	31,806.47	76,206.00	1,311.00	1.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			919,321.00	911,820.04	510,652.37	921,436.19	(9,616.15)	-1.1%
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	80,850.00	82,826.00	30,626.39	82,612.00	214.00	0.3%
Dues and Memberships		5300	31,899.00	33,549.00	32,473.00	33,687.00	(138.00)	-0.4%
Insurance		5400-5450	142,410.00	142,410.00	73,353.80	142,410.00	0.00	0.0%
Operations and Housekeeping Services		5500	838,400.00	838,400.00	476,618.54	838,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	87,663.00	107,014.00	57,671.83	109,407.00	(2,393.00)	-2.2%
Transfers of Direct Costs		5710	(48,456.00)	(69,635.00)	(30,530.74)	(78,286.00)	8,651.00	-12.4%
Transfers of Direct Costs - Interfund		5750	2,900.00	2,731.00	2,468.57	2,731.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	456,277.00	586,739.76	303,774.14	632,372.35	(45,632.59)	-7.8%
Communications		5900	123,900.00	143,983.18	36,822.75	144,157.43	(174.25)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,715,843.00	1,868,017.94	983,278.28	1,907,490.78	(39,472.84)	-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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	17,028.04	17,028.04	17,028.04	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	770,000.00	690,000.00	332,891.90	640,000.00	50,000.00	7.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	295,000.00	235,835.58	727,784.00	(432,784.00)	-146.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			770,000.00	1,002,028.04	585,755.52	1,384,812.04	(382,784.00)	-38.2%
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	246,704.00	210,081.00	130,430.00	211,986.00	(1,905.00)	-0.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			246,704.00	210,081.00	130,430.00	211,986.00	(1,905.00)	-0.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(172,629.00)	(181,106.25)	0.00	(182,554.25)	1,448.00	-0.8%
Transfers of Indirect Costs - Interfund		7350	(40,612.00)	(38,519.00)	0.00	(38,619.00)	100.00	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(213,241.00)	(219,625.25)	0.00	(221,173.25)	1,548.00	-0.7%
TOTAL, EXPENDITURES			28,908,822.00	29,328,877.39	17,145,872.75	29,786,721.46	(457,844.07)	-1.6%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,213,632.00)	(3,510,529.00)	0.00	(3,602,360.00)	(91,831.00)	2.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,213,632.00)	(3,510,529.00)	0.00	(3,602,360.00)	(91,831.00)	2.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,213,632.00)	(3,510,529.00)	0.00	(3,602,360.00)	(91,831.00)	2.6%

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	712,411.51	758,747.00	284,941.27	768,190.00	9,443.00	1.2%
3) Other State Revenue		8300-8599	1,796,458.00	1,814,851.00	276,373.24	2,147,893.78	333,042.78	18.4%
4) Other Local Revenue		8600-8799	1,035,100.00	1,348,059.57	1,004,344.50	1,435,020.72	86,961.15	6.5%
5) TOTAL, REVENUES			3,543,969.51	3,921,657.57	1,565,659.01	4,351,104.50		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,483,851.00	1,509,356.04	861,984.32	1,509,459.50	(103.46)	0.0%
2) Classified Salaries		2000-2999	1,445,604.00	1,438,594.00	828,350.56	1,465,374.01	(26,780.01)	-1.9%
3) Employee Benefits		3000-3999	2,319,697.00	2,272,115.51	534,844.90	2,280,461.69	(8,346.18)	-0.4%
4) Books and Supplies		4000-4999	640,225.00	830,967.73	364,888.20	826,689.98	4,277.75	0.5%
5) Services and Other Operating Expenditures		5000-5999	860,903.51	1,404,319.93	683,548.25	1,557,039.18	(152,719.25)	-10.9%
6) Capital Outlay		6000-6999	30,000.00	25,485.00	8,376.00	25,485.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	198,113.00	266,501.00	118,457.27	271,067.00	(4,566.00)	-1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	172,629.00	181,106.25	0.00	182,554.25	(1,448.00)	-0.8%
9) TOTAL, EXPENDITURES			7,151,022.51	7,928,445.46	3,400,449.50	8,118,130.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,607,053.00)	(4,006,787.89)	(1,834,790.49)	(3,767,026.11)		
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	3,213,632.00	3,510,529.00	0.00	3,602,360.00	91,831.00	2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,213,632.00	3,510,529.00	0.00	3,602,360.00		

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)			(393,421.00)	(496,258.89)	(1,834,790.49)	(164,666.11)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	683,408.12	683,408.12		683,408.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			683,408.12	683,408.12		683,408.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			683,408.12	683,408.12		683,408.12		
2) Ending Balance, June 30 (E + F1e)			289,987.12	187,149.23		518,742.01		
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			289,987.12	187,149.23		518,742.01		
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	263,059.00	253,053.00	0.00	253,053.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	400.00	400.00	0.00	350.00	(50.00)	-12.5%
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	311,581.00	331,329.21	203,803.21	340,573.21	9,244.00	2.8%
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	70,095.51	83,956.93	29,873.93	83,710.93	(246.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	2,276.00	4,050.00	1,774.00	4,545.00	495.00	12.2%
Title III, Part A, English Learner Program	4203	8290	15,000.00	21,001.86	9,937.86	21,001.86	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	14,956.00	7,478.00	14,956.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,000.00	50,000.00	32,074.27	50,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			712,411.51	758,747.00	284,941.27	768,190.00	9,443.00	1.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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 Materis		8560	176,579.00	194,972.00	23,030.24	212,976.78	18,004.78	9.2%
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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	132,874.00	132,874.00	0.00	132,874.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,487,005.00	1,487,005.00	253,343.00	1,802,043.00	315,038.00	21.2%
TOTAL, OTHER STATE REVENUE			1,796,458.00	1,814,851.00	276,373.24	2,147,893.78	333,042.78	18.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	22,000.00	0.00	22,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	95,202.00	364,056.57	464,548.88	482,929.72	118,873.15	32.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	939,898.00	962,003.00	539,795.62	930,091.00	(31,912.00)	-3.3%
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			1,035,100.00	1,348,059.57	1,004,344.50	1,435,020.72	86,961.15	6.5%
TOTAL, REVENUES			3,543,969.51	3,921,657.57	1,565,659.01	4,351,104.50	429,446.93	11.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,005,690.00	1,028,099.44	581,149.58	1,028,203.10	(103.66)	0.0%
Certificated Pupil Support Salaries		1200	55,499.00	56,536.00	33,252.41	56,536.16	(0.16)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	422,662.00	424,720.60	247,582.33	424,720.24	0.36	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,483,851.00	1,509,356.04	861,984.32	1,509,459.50	(103.46)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,003,590.00	1,063,767.02	619,871.21	1,088,523.11	(24,756.09)	-2.3%
Classified Support Salaries		2200	218,704.00	219,641.48	117,648.22	219,641.48	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	149,225.00	78,940.00	46,048.31	78,940.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	74,085.00	74,084.00	43,396.39	75,749.34	(1,665.34)	-2.2%
Other Classified Salaries		2900	0.00	2,161.50	1,386.43	2,520.08	(358.58)	-16.6%
TOTAL, CLASSIFIED SALARIES			1,445,604.00	1,438,594.00	828,350.56	1,465,374.01	(26,780.01)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,566,945.00	1,567,038.08	138,400.70	1,564,305.31	2,732.77	0.2%
PERS		3201-3202	252,944.00	240,334.55	134,255.32	247,177.07	(6,842.52)	-2.8%
OASDI/Medicare/Alternative		3301-3302	130,741.00	126,953.50	70,804.04	130,710.28	(3,756.78)	-3.0%
Health and Welfare Benefits		3401-3402	328,043.00	296,686.18	167,736.46	296,737.71	(51.53)	0.0%
Unemployment Insurance		3501-3502	1,466.00	1,470.24	845.76	1,488.17	(17.93)	-1.2%
Workers' Compensation		3601-3602	39,558.00	39,632.96	22,802.62	40,043.15	(410.19)	-1.0%
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			2,319,697.00	2,272,115.51	534,844.90	2,280,461.69	(8,346.18)	-0.4%
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	17,000.00	48,278.57	27,394.44	62,955.22	(14,676.65)	-30.4%
Materials and Supplies		4300	509,725.00	660,888.52	251,856.71	635,746.77	25,141.75	3.8%
Noncapitalized Equipment		4400	113,500.00	121,800.64	85,637.05	127,987.99	(6,187.35)	-5.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			640,225.00	830,967.73	364,888.20	826,689.98	4,277.75	0.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,000.00	72,385.00	0.00	72,385.00	0.00	0.0%
Travel and Conferences		5200	47,605.51	66,467.64	38,335.78	71,938.99	(5,471.35)	-8.2%
Dues and Memberships		5300	450.00	649.36	602.00	649.36	0.00	0.0%
Insurance		5400-5450	13,000.00	13,000.00	7,994.40	13,000.00	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	58,175.00	59,914.00	36,329.09	94,524.00	(34,610.00)	-57.8%
Transfers of Direct Costs		5710	48,456.00	69,635.00	30,530.74	78,286.00	(8,651.00)	-12.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	652,717.00	1,121,418.93	569,260.81	1,225,405.83	(103,986.90)	-9.3%
Communications		5900	500.00	850.00	495.43	850.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			860,903.51	1,404,319.93	683,548.25	1,557,039.18	(152,719.25)	-10.9%

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	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	30,000.00	25,485.00	8,376.00	25,485.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	25,485.00	8,376.00	25,485.00	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	198,113.00	266,501.00	118,457.27	271,067.00	(4,566.00)	-1.7%
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)			198,113.00	266,501.00	118,457.27	271,067.00	(4,566.00)	-1.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	172,629.00	181,106.25	0.00	182,554.25	(1,448.00)	-0.8%
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			172,629.00	181,106.25	0.00	182,554.25	(1,448.00)	-0.8%
TOTAL, EXPENDITURES			7,151,022.51	7,928,445.46	3,400,449.50	8,118,130.61	(189,685.15)	-2.4%

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)
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	3,213,632.00	3,510,529.00	0.00	3,602,360.00	91,831.00	2.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,213,632.00	3,510,529.00	0.00	3,602,360.00	91,831.00	2.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			3,213,632.00	3,510,529.00	0.00	3,602,360.00	(91,831.00)	2.6%

Resource	Description	2018-19 Projected Year Totals
5640	Medi-Cal Billing Option	15,300.98
6300	Lottery: Instructional Materials	189,853.03
7311	Classified School Employee Professional De	21,136.00
7510	Low-Performing Students Block Grant	292,452.00
Total, Restricted Balance		<u>518,742.01</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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	29,402,602.00	29,656,243.00	16,824,439.36	29,614,053.00	(42,190.00)	-0.1%
2) Federal Revenue		8100-8299	712,411.51	758,747.00	284,941.27	768,190.00	9,443.00	1.2%
3) Other State Revenue		8300-8599	3,664,803.00	3,138,312.00	902,600.78	3,483,230.03	344,918.03	11.0%
4) Other Local Revenue		8600-8799	1,388,100.00	1,719,038.27	1,256,972.30	2,246,569.42	527,531.15	30.7%
5) TOTAL, REVENUES			35,167,916.51	35,272,340.27	19,268,953.71	36,112,042.45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,070,956.00	16,322,565.91	9,628,227.48	16,379,913.55	(57,347.64)	-0.4%
2) Classified Salaries		2000-2999	6,329,642.00	6,293,505.33	3,541,245.41	6,305,989.39	(12,484.06)	-0.2%
3) Employee Benefits		3000-3999	8,318,749.00	8,160,549.93	3,991,463.47	8,151,561.96	8,987.97	0.1%
4) Books and Supplies		4000-4999	1,559,546.00	1,742,787.77	875,540.57	1,748,126.17	(5,338.40)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	2,576,746.51	3,272,337.87	1,666,826.53	3,464,529.96	(192,192.09)	-5.9%
6) Capital Outlay		6000-6999	800,000.00	1,027,513.04	594,131.52	1,410,297.04	(382,784.00)	-37.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	444,817.00	476,582.00	248,887.27	483,053.00	(6,471.00)	-1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(40,612.00)	(38,519.00)	0.00	(38,619.00)	100.00	-0.3%
9) TOTAL, EXPENDITURES			36,059,844.51	37,257,322.85	20,546,322.25	37,904,852.07		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(891,928.00)	(1,984,982.58)	(1,277,368.54)	(1,792,809.62)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(891,928.00)	(1,984,982.58)	(1,277,368.54)	(1,792,809.62)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,955,533.57	6,955,533.57		6,955,533.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,955,533.57	6,955,533.57		6,955,533.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,955,533.57	6,955,533.57		6,955,533.57		
2) Ending Balance, June 30 (E + F1e)			6,063,605.57	4,970,550.99		5,162,723.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,500.00	5,500.00		6,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	40,823.01	52,564.24		52,564.24		
All Others		9719	0.00	0.00		0.00		
b) Restricted			289,987.12	187,149.23		518,742.01		
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	3,686,219.69	3,607,617.52		3,448,271.70		
Additional 7% Board Desired Reserve	0000	9780	2,524,189.12					
Liability-Compensated Absences	0000	9780	39,695.00					
Two Additional Electric Buses	0000	9780	100,000.00					
Furniture - Marina Village	0000	9780	30,000.00					
Reserve for Textbook Adoption	0000	9780	654,147.14					
Reserve for Textbook Adoptions	1100	9780	338,188.43					
Additional 7% Board Desired Reserve	0000	9780		2,608,013.00				
Liability-Compensated Absences	0000	9780		39,695.00				
Two Additional Electric Buses	0000	9780		100,000.00				
Reserve for Textbook Adoptions	0000	9780		535,969.09				
Reserve for Textbook Adoptions	1100	9780		323,940.43				
Additional 7% Board Desired Reserve	0000	9780				2,653,340.00		
Liability-Compensated Absences	0000	9780				39,695.00		
Six Additional Electric Buses/Infrastruc	0000	9780				250,000.00		
Reserve for Textbook Adoption	0000	9780				184,034.02		
Reserve for Textbook Adoptions	1100	9780				321,202.68		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,081,795.34	1,117,720.00		1,137,146.00		
Unassigned/Unappropriated Amount			959,280.41	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	13,706,093.00	13,285,729.00	7,837,067.00	13,237,307.00	(48,422.00)	-0.4%
Education Protection Account State Aid - Current Year		8012	4,308,599.00	4,652,589.00	2,591,929.00	4,647,600.00	(4,989.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	84,178.00	85,033.00	44,059.06	85,033.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,243,536.00	9,792,092.00	5,269,551.60	9,792,092.00	0.00	0.0%
Unsecured Roll Taxes		8042	156,937.00	172,330.00	159,721.23	172,330.00	0.00	0.0%
Prior Years' Taxes		8043	3,125.00	3,125.00	2,766.28	3,125.00	0.00	0.0%
Supplemental Taxes		8044	163,959.00	313,325.00	62,232.30	313,325.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,807,115.00	1,424,942.00	854,965.00	1,424,942.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	2,147.89	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			29,473,542.00	29,729,165.00	16,824,439.36	29,675,754.00	(53,411.00)	-0.2%
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	(70,940.00)	(72,922.00)	0.00	(61,701.00)	11,221.00	-15.4%
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			29,402,602.00	29,656,243.00	16,824,439.36	29,614,053.00	(42,190.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	263,059.00	253,053.00	0.00	253,053.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	400.00	400.00	0.00	350.00	(50.00)	-12.5%
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	311,581.00	331,329.21	203,803.21	340,573.21	9,244.00	2.8%
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	70,095.51	83,956.93	29,873.93	83,710.93	(246.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	2,276.00	4,050.00	1,774.00	4,545.00	495.00	12.2%
Title III, Part A, English Learner Program	4203	8290	15,000.00	21,001.86	9,937.86	21,001.86	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	14,956.00	7,478.00	14,956.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,000.00	50,000.00	32,074.27	50,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			712,411.51	758,747.00	284,941.27	768,190.00	9,443.00	1.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	1,321,251.00	757,974.00	433,863.00	757,974.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	713,673.00	750,459.00	215,394.78	780,051.03	29,592.03	3.9%
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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	132,874.00	132,874.00	0.00	132,874.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,497,005.00	1,497,005.00	253,343.00	1,812,331.00	315,326.00	21.1%
TOTAL, OTHER STATE REVENUE			3,664,803.00	3,138,312.00	902,600.78	3,483,230.03	344,918.03	11.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	110,000.00	110,000.00	71,459.74	110,000.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	51,558.21	75,000.00	35,000.00	87.5%
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	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	115,000.00	115,000.00	86,766.17	115,000.00	0.00	0.0%
Interagency Services		8677	0.00	22,000.00	0.00	22,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	183,202.00	470,035.27	507,392.56	994,478.42	524,443.15	111.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	939,898.00	962,003.00	539,795.62	930,091.00	(31,912.00)	-3.3%
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			1,388,100.00	1,719,038.27	1,256,972.30	2,246,569.42	527,531.15	30.7%
TOTAL, REVENUES			35,167,916.51	35,272,340.27	19,268,953.71	36,112,042.45	839,702.18	2.4%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,451,559.00	13,672,222.31	8,114,113.00	13,733,870.23	(61,647.92)	-0.5%
Certificated Pupil Support Salaries		1200	518,382.00	547,017.00	325,087.91	547,017.16	(0.16)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,998,785.00	2,001,596.60	1,168,026.57	2,002,196.16	(599.56)	0.0%
Other Certificated Salaries		1900	102,230.00	101,730.00	21,000.00	96,830.00	4,900.00	4.8%
TOTAL, CERTIFICATED SALARIES			16,070,956.00	16,322,565.91	9,628,227.48	16,379,913.55	(57,347.64)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,234,694.00	1,343,042.55	787,897.15	1,371,048.21	(28,005.66)	-2.1%
Classified Support Salaries		2200	2,556,009.00	2,366,003.25	1,346,323.80	2,346,900.67	19,102.58	0.8%
Classified Supervisors' and Administrators' Salaries		2300	572,936.00	572,936.00	334,212.62	572,936.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,291,022.00	1,337,452.00	783,070.47	1,335,196.88	2,255.12	0.2%
Other Classified Salaries		2900	674,981.00	674,071.53	289,741.37	679,907.63	(5,836.10)	-0.9%
TOTAL, CLASSIFIED SALARIES			6,329,642.00	6,293,505.33	3,541,245.41	6,305,989.39	(12,484.06)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,930,085.00	3,966,290.01	1,548,302.52	3,967,756.33	(1,466.32)	0.0%
PERS		3201-3202	1,035,939.00	990,917.92	560,766.42	989,713.12	1,204.80	0.1%
OASDI/Medicare/Alternative		3301-3302	718,080.00	700,862.30	384,623.28	691,515.28	9,347.02	1.3%
Health and Welfare Benefits		3401-3402	2,237,375.00	2,097,371.18	1,223,186.85	2,091,239.61	6,131.57	0.3%
Unemployment Insurance		3501-3502	11,201.00	11,302.81	6,578.33	11,364.21	(61.40)	-0.5%
Workers' Compensation		3601-3602	302,399.00	304,769.27	177,556.22	305,963.06	(1,193.79)	-0.4%
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	83,670.00	89,036.44	90,449.85	94,010.35	(4,973.91)	-5.6%
TOTAL, EMPLOYEE BENEFITS			8,318,749.00	8,160,549.93	3,991,463.47	8,151,561.96	8,987.97	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	175,000.00	205,667.00	205,666.69	205,667.00	0.00	0.0%
Books and Other Reference Materials		4200	25,300.00	53,012.95	29,275.90	67,689.60	(14,676.65)	-27.7%
Materials and Supplies		4300	1,176,746.00	1,284,790.18	523,154.46	1,270,575.58	14,214.60	1.1%
Noncapitalized Equipment		4400	182,500.00	199,317.64	117,443.52	204,193.99	(4,876.35)	-2.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,559,546.00	1,742,787.77	875,540.57	1,748,126.17	(5,338.40)	-0.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,000.00	72,385.00	0.00	72,385.00	0.00	0.0%
Travel and Conferences		5200	128,455.51	149,293.64	68,962.17	154,550.99	(5,257.35)	-3.5%
Dues and Memberships		5300	32,349.00	34,198.36	33,075.00	34,336.36	(138.00)	-0.4%
Insurance		5400-5450	155,410.00	155,410.00	81,348.20	155,410.00	0.00	0.0%
Operations and Housekeeping Services		5500	838,400.00	838,400.00	476,618.54	838,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	145,838.00	166,928.00	94,000.92	203,931.00	(37,003.00)	-22.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,900.00	2,731.00	2,468.57	2,731.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,108,994.00	1,708,158.69	873,034.95	1,857,778.18	(149,619.49)	-8.8%
Communications		5900	124,400.00	144,833.18	37,318.18	145,007.43	(174.25)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,576,746.51	3,272,337.87	1,666,826.53	3,464,529.96	(192,192.09)	-5.9%

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	17,028.04	17,028.04	17,028.04	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	770,000.00	690,000.00	332,891.90	640,000.00	50,000.00	7.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	30,000.00	320,485.00	244,211.58	753,269.00	(432,784.00)	-135.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			800,000.00	1,027,513.04	594,131.52	1,410,297.04	(382,784.00)	-37.3%
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	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	444,817.00	476,582.00	248,887.27	483,053.00	(6,471.00)	-1.4%
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)			444,817.00	476,582.00	248,887.27	483,053.00	(6,471.00)	-1.4%
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	(40,612.00)	(38,519.00)	0.00	(38,619.00)	100.00	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(40,612.00)	(38,519.00)	0.00	(38,619.00)	100.00	-0.3%
TOTAL, EXPENDITURES			36,059,844.51	37,257,322.85	20,546,322.25	37,904,852.07	(647,529.22)	-1.7%

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

Description	Resource Codes	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	327,578.00	327,578.00	154,111.27	327,578.00	0.00	0.0%
3) Other State Revenue		8300-8599	21,400.00	21,400.00	10,044.57	21,400.00	0.00	0.0%
4) Other Local Revenue		8600-8799	689,079.00	689,079.00	255,400.71	692,079.00	3,000.00	0.4%
5) TOTAL, REVENUES			1,038,057.00	1,038,057.00	419,556.55	1,041,057.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	422,179.00	437,214.45	248,565.66	435,416.45	1,798.00	0.4%
3) Employee Benefits		3000-3999	126,705.00	138,431.27	76,221.95	138,598.27	(167.00)	-0.1%
4) Books and Supplies		4000-4999	424,000.00	425,000.00	252,583.08	429,400.00	(4,400.00)	-1.0%
5) Services and Other Operating Expenditures		5000-5999	63,160.00	63,431.00	11,692.38	63,431.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,612.00	38,519.00	0.00	38,619.00	(100.00)	-0.3%
9) TOTAL, EXPENDITURES			1,076,656.00	1,102,595.72	589,063.07	1,105,464.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,599.00)	(64,538.72)	(169,506.52)	(64,407.72)		
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)			(38,599.00)	(64,538.72)	(169,506.52)	(64,407.72)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	336,387.72	336,387.72		336,387.72	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)			336,387.72	336,387.72		336,387.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			336,387.72	336,387.72		336,387.72		
2) Ending Balance, June 30 (E + F1e)			297,788.72	271,849.00		271,980.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	4,000.00		4,000.00		
Stores		9712	0.00	30,367.71		30,367.71		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	297,788.72	237,481.29		237,612.29		
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	327,578.00	327,578.00	154,111.27	327,578.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			327,578.00	327,578.00	154,111.27	327,578.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	21,400.00	21,400.00	10,044.57	21,400.00	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			21,400.00	21,400.00	10,044.57	21,400.00	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	619,000.00	619,000.00	216,621.50	619,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	831.00	831.00	1,853.38	2,531.00	1,700.00	204.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	69,248.00	69,248.00	36,925.83	70,548.00	1,300.00	1.9%
TOTAL, OTHER LOCAL REVENUE			689,079.00	689,079.00	255,400.71	692,079.00	3,000.00	0.4%
TOTAL, REVENUES			1,038,057.00	1,038,057.00	419,556.55	1,041,057.00		

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	287,728.00	301,263.45	168,995.09	296,465.45	4,798.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	95,830.00	95,830.00	55,900.81	95,830.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	38,621.00	40,121.00	23,669.76	43,121.00	(3,000.00)	-7.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			422,179.00	437,214.45	248,565.66	435,416.45	1,798.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	61,596.00	66,609.03	35,607.34	66,752.03	(143.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	32,482.00	33,663.81	18,801.55	33,642.81	21.00	0.1%
Health and Welfare Benefits		3401-3402	24,281.00	29,604.00	17,121.11	29,653.00	(49.00)	-0.2%
Unemployment Insurance		3501-3502	215.00	223.59	124.88	223.59	0.00	0.0%
Workers' Compensation		3601-3602	5,731.00	5,930.84	3,367.07	5,926.84	4.00	0.1%
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	2,400.00	2,400.00	1,200.00	2,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			126,705.00	138,431.27	76,221.95	138,598.27	(167.00)	-0.1%
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	15,500.00	16,500.00	13,990.82	17,300.00	(800.00)	-4.8%
Noncapitalized Equipment		4400	8,500.00	8,500.00	6,596.95	7,500.00	1,000.00	11.8%
Food		4700	400,000.00	400,000.00	231,995.31	404,600.00	(4,600.00)	-1.2%
TOTAL, BOOKS AND SUPPLIES			424,000.00	425,000.00	252,583.08	429,400.00	(4,400.00)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,200.00	1,200.00	733.84	1,200.00	0.00	0.0%
Dues and Memberships		5300	360.00	462.00	160.00	462.00	0.00	0.0%
Insurance		5400-5450	6,500.00	6,500.00	2,664.80	6,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	33,500.00	33,500.00	0.00	33,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,000.00	3,000.00	380.00	3,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,900.00)	(2,731.00)	(2,468.57)	(2,731.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,000.00	9,874.79	20,000.00	0.00	0.0%
Communications		5900	1,500.00	1,500.00	347.52	1,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,160.00	63,431.00	11,692.38	63,431.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	40,612.00	38,519.00	0.00	38,619.00	(100.00)	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,612.00	38,519.00	0.00	38,619.00	(100.00)	-0.3%
TOTAL, EXPENDITURES			1,076,656.00	1,102,595.72	589,063.07	1,105,464.72		

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

Resource	Description	2018/19 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	237,612.29
Total, Restricted Balance		<u>237,612.29</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	412,000.00	312,000.00	210,435.77	347,000.00	35,000.00	11.2%
5) TOTAL, REVENUES			412,000.00	312,000.00	210,435.77	347,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,459.00	35,459.00	20,684.44	35,459.00	0.00	0.0%
3) Employee Benefits		3000-3999	11,484.00	11,446.00	6,535.65	11,446.00	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	22,000.00	15,500.00	5,022.53	12,500.00	3,000.00	19.4%
6) Capital Outlay		6000-6999	0.00	90,000.00	1,507.50	90,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			68,943.00	152,405.00	33,750.12	149,405.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			343,057.00	159,595.00	176,685.65	197,595.00		
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	323,016.42	162,736.72	162,719.53	162,736.72	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			(323,016.42)	(162,736.72)	(162,719.53)	(162,736.72)		

Description	Resource Codes	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)			20,040.58	(3,141.72)	13,966.12	34,858.28		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,789,583.53	1,789,583.53		1,789,583.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,789,583.53	1,789,583.53		1,789,583.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,789,583.53	1,789,583.53		1,789,583.53		
2) Ending Balance, June 30 (E + F1e)			1,809,624.11	1,786,441.81		1,824,441.81		
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	1,795,998.47	1,786,441.81		1,824,441.81		
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	13,625.64	0.00		0.00		
Reserved for Projects	0000	9780	13,625.64					
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%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		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%
		8660	12,000.00	12,000.00	19,562.77	47,000.00	35,000.00	291.7%
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees								
		8681	400,000.00	300,000.00	190,873.00	300,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			412,000.00	312,000.00	210,435.77	347,000.00	35,000.00	11.2%
TOTAL, REVENUES			412,000.00	312,000.00	210,435.77	347,000.00		

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	35,459.00	35,459.00	20,684.44	35,459.00	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			35,459.00	35,459.00	20,684.44	35,459.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,405.00	6,405.00	3,736.04	6,405.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,712.00	2,673.00	1,419.71	2,673.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,870.00	1,870.00	1,090.52	1,870.00	0.00	0.0%
Unemployment Insurance		3501-3502	18.00	18.00	10.36	18.00	0.00	0.0%
Workers' Compensation		3601-3602	479.00	480.00	279.02	480.00	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			11,484.00	11,446.00	6,535.65	11,446.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	311.00	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	22,000.00	15,000.00	4,711.53	12,000.00	3,000.00	20.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,000.00	15,500.00	5,022.53	12,500.00	3,000.00	19.4%

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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	90,000.00	1,507.50	90,000.00	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			0.00	90,000.00	1,507.50	90,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			68,943.00	152,405.00	33,750.12	149,405.00		

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	323,016.42	162,736.72	162,719.53	162,736.72	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			323,016.42	162,736.72	162,719.53	162,736.72	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		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(323,016.42)	(162,736.72)	(162,719.53)	(162,736.72)		

Resource	Description	2018/19 Projected Year Totals
9010	Other Restricted Local	1,824,441.81
Total, Restricted Balance		<u>1,824,441.81</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	14,000.00	15,660.76	23,000.00	9,000.00	64.3%
5) TOTAL, REVENUES			0.00	14,000.00	15,660.76	23,000.00		
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	5,000.00	(5,000.00)	New
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	1,690,000.00	1,930,000.00	1,407,195.69	1,990,000.00	(60,000.00)	-3.1%
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			1,690,000.00	1,930,000.00	1,407,195.69	1,995,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,690,000.00)	(1,916,000.00)	(1,391,534.93)	(1,972,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,690,000.00)	(1,916,000.00)	(1,391,534.93)	(1,972,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,216,537.63	2,216,537.63		2,216,537.63	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)			2,216,537.63	2,216,537.63		2,216,537.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,216,537.63	2,216,537.63		2,216,537.63		
2) Ending Balance, June 30 (E + F1e)			526,537.63	300,537.63		244,537.63		
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	526,537.63	300,537.63		244,537.63		
Reserved for Capital Projects	0000	9780	526,537.63					
Reserved for Capital Projects	0000	9780		300,537.63				
Reserved for Capital Projects	0000	9780				244,537.63		
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	0.00	14,000.00	15,660.76	23,000.00	9,000.00	64.3%
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			0.00	14,000.00	15,660.76	23,000.00	9,000.00	64.3%
TOTAL, REVENUES			0.00	14,000.00	15,660.76	23,000.00		

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	5,000.00	(5,000.00)	New
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	5,000.00	(5,000.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,690,000.00	1,930,000.00	1,407,195.69	1,990,000.00	(60,000.00)	-3.1%
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			1,690,000.00	1,930,000.00	1,407,195.69	1,990,000.00	(60,000.00)	-3.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,690,000.00	1,930,000.00	1,407,195.69	1,995,000.00		

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)
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		

Description	Resource Codes	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	810,000.00	810,000.00	4,469.22	810,000.00	0.00	0.0%
5) TOTAL, REVENUES			810,000.00	810,000.00	4,469.22	810,000.00		
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	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	22,306.00	15,244.00	20,326.00	1,980.00	8.9%
6) Capital Outlay		6000-6999	0.00	(1,200.00)	(1,200.00)	(1,200.00)	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			50,000.00	21,106.00	14,044.00	19,126.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			760,000.00	788,894.00	(9,574.78)	790,874.00		
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	542,972.34	707,183.29	707,145.48	707,183.29	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	570,000.00	570,000.00	570,000.00	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			(542,972.34)	(137,183.29)	(137,145.48)	(137,183.29)		

Description	Resource Codes	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)			217,027.66	651,710.71	(146,720.26)	653,690.71		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,176,999.00	1,176,999.00		1,176,999.00	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)			1,176,999.00	1,176,999.00		1,176,999.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,176,999.00	1,176,999.00		1,176,999.00		
2) Ending Balance, June 30 (E + F1e)			1,394,026.66	1,828,709.71		1,830,689.71		
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	1,394,026.66	1,828,709.71		1,830,689.71		
Reserved for Projects (Comm Fac Dist)	0000	9780	1,394,026.66					
Reserved for Projects (Comm Fac Dist)	0000	9780		1,828,709.71				
Reserved for Projects (Comm Fac Dist)	0000	9780				1,830,689.71		
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 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	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	4,469.22	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			810,000.00	810,000.00	4,469.22	810,000.00	0.00	0.0%
TOTAL, REVENUES			810,000.00	810,000.00	4,469.22	810,000.00		

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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	22,306.00	15,244.00	20,326.00	1,980.00	8.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	22,306.00	15,244.00	20,326.00	1,980.00	8.9%

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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	(1,200.00)	(1,200.00)	(1,200.00)	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	(1,200.00)	(1,200.00)	(1,200.00)	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								
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			50,000.00	21,106.00	14,044.00	19,126.00		

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	542,972.34	707,183.29	707,145.48	707,183.29	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			542,972.34	707,183.29	707,145.48	707,183.29	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
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	570,000.00	570,000.00	570,000.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	570,000.00	570,000.00	570,000.00	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)			(542,972.34)	(137,183.29)	(137,145.48)	(137,183.29)		

Description	Resource Codes	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	1,911,356.28	1,911,356.28	937,578.76	1,911,356.28	0.00	0.0%
5) TOTAL, REVENUES			1,911,356.28	1,911,356.28	937,578.76	1,911,356.28		
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	1,906,356.28	1,906,356.28	1,609,674.98	1,906,356.28	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,906,356.28	1,906,356.28	1,609,674.98	1,906,356.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	(672,096.22)	5,000.00		
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)			5,000.00	5,000.00	(672,096.22)	5,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,996,963.74	1,996,963.74		1,996,963.74	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)			1,996,963.74	1,996,963.74		1,996,963.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,996,963.74	1,996,963.74		1,996,963.74		
2) Ending Balance, June 30 (E + F1e)			2,001,963.74	2,001,963.74		2,001,963.74		
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	2,001,963.74	2,001,963.74		2,001,963.74		
Debt Service	0000	9780	2,001,963.74					
Debt Service	0000	9780		2,001,963.74				
Debt Service	0000	9780				2,001,963.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	1,906,356.28	1,906,356.28	912,215.25	1,906,356.28	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	8,739.53	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	314.24	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	7,789.66	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	191.78	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	8,328.30	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			1,911,356.28	1,911,356.28	937,578.76	1,911,356.28	0.00	0.0%
TOTAL, REVENUES			1,911,356.28	1,911,356.28	937,578.76	1,911,356.28		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	1,315,867.53	590,488.75	590,488.75	590,488.75	0.00	0.0%
Bond Interest and Other Service Charges		7434	590,488.75	1,315,867.53	1,019,186.23	1,315,867.53	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)			1,906,356.28	1,906,356.28	1,609,674.98	1,906,356.28	0.00	0.0%
TOTAL, EXPENDITURES			1,906,356.28	1,906,356.28	1,609,674.98	1,906,356.28		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(1,760.49)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(1,760.49)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	865,988.76	869,920.01	632,405.69	869,920.01	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			865,988.76	869,920.01	632,405.69	869,920.01		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(865,988.76)	(869,920.01)	(634,166.18)	(869,920.01)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	865,988.76	869,920.01	869,865.01	869,920.01	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			865,988.76	869,920.01	869,865.01	869,920.01		

Description	Resource Codes	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	235,698.83	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(1,760.49)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(1,760.49)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(1,760.49)	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	480,988.76	484,920.01	247,405.69	484,920.01	0.00	0.0%
Other Debt Service - Principal		7439	385,000.00	385,000.00	385,000.00	385,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			865,988.76	869,920.01	632,405.69	869,920.01	0.00	0.0%
TOTAL, EXPENDITURES			865,988.76	869,920.01	632,405.69	869,920.01		

Description	Resource Codes	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	865,988.76	869,920.01	869,865.01	869,920.01	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			865,988.76	869,920.01	869,865.01	869,920.01	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			865,988.76	869,920.01	869,865.01	869,920.01		

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)	3,523.16	3,526.74	3,513.77	3,522.92	(3.82)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,523.16	3,526.74	3,513.77	3,522.92	(3.82)	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	24.74	24.74	24.74	24.74	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.42	1.42	1.42	1.42	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)	26.16	26.16	26.16	26.16	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,549.32	3,552.90	3,539.93	3,549.08	(3.82)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	37,904,852.07
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,458,767.02
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,410,297.04
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,102.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,411,399.04
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	64,407.72
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				35,099,093.73

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		3,539.93
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,915.19
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	33,253,284.66	9,343.54
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	33,253,284.66	9,343.54
B. Required effort (Line A.2 times 90%)	29,927,956.19	8,409.19
C. Current year expenditures (Line I.E and Line II.B)	35,099,093.73	9,915.19
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,204,789.00
- 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) 29,632,675.90

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.07%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,436,135.18
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	249,265.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	28,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	138,414.04
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,851,814.22
9. Carry-Forward Adjustment (Part IV, Line F)	412,784.40
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,264,598.62

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	23,557,536.11
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,643,761.86
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,989,979.05
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	129,483.36
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	515,064.00
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)	20,353.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,262,422.43
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,066,845.72
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)	35,185,445.53

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)	5.26%
---	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	6.44%
---	-------

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>1,851,814.22</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(165,316.69)</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 (3.62%) times Part III, Line B18); zero if negative	<u>412,784.40</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.62%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.62%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>412,784.40</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>412,784.40</u>

Approved indirect cost rate: 3.62%
Highest rate used in any program: 3.62%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	328,676.21	11,897.00	3.62%
01	3310	905,502.00	32,779.00	3.62%
01	4035	80,787.93	2,923.00	3.62%
01	4127	14,434.00	522.00	3.62%
01	4201	4,387.02	157.98	3.60%
01	4203	20,590.59	411.27	2.00%
01	5640	53,754.02	1,945.00	3.62%
01	6500	2,728,209.00	98,284.00	3.60%
01	6512	218,918.00	7,457.00	3.41%
01	8150	723,176.00	26,178.00	3.62%
13	5310	1,066,845.72	38,619.00	3.62%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	29,614,053.00	3.79%	30,736,745.00	2.72%	31,572,421.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,335,336.25	-48.54%	687,112.00	0.00%	687,112.00
4. Other Local Revenues	8600-8799	811,548.70	-49.90%	406,549.00	0.00%	406,549.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,602,360.00)	10.41%	(3,977,455.00)	3.89%	(4,132,168.00)
6. Total (Sum lines A1 thru A5c)		28,158,577.95	-1.09%	27,852,951.00	2.44%	28,533,914.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,870,454.05		15,140,450.05
b. Step & Column Adjustment				306,996.00		307,809.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(37,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,870,454.05	1.82%	15,140,450.05	2.03%	15,448,259.05
2. Classified Salaries						
a. Base Salaries				4,840,615.38		4,635,785.38
b. Step & Column Adjustment				100,257.00		96,216.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(305,087.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,840,615.38	-4.23%	4,635,785.38	2.08%	4,732,001.38
3. Employee Benefits	3000-3999	5,871,100.27	2.75%	6,032,405.00	5.75%	6,379,517.00
4. Books and Supplies	4000-4999	921,436.19	-23.41%	705,769.00	0.00%	705,769.00
5. Services and Other Operating Expenditures	5000-5999	1,907,490.78	-4.14%	1,828,491.00	0.00%	1,828,491.00
6. Capital Outlay	6000-6999	1,384,812.04	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	211,986.00	3.58%	219,574.00	2.80%	225,719.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(221,173.25)	3.73%	(229,418.00)	0.00%	(229,418.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		29,786,721.46	-4.88%	28,333,056.43	2.67%	29,090,338.43
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,628,143.51)		(480,105.43)		(556,424.43)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,272,125.45		4,643,981.94		4,163,876.51
2. Ending Fund Balance (Sum lines C and D1)		4,643,981.94		4,163,876.51		3,607,452.08
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	58,564.24		73,444.24		44,375.34
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,448,271.70		3,007,872.99		2,453,175.52
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,137,146.00		1,082,559.28		1,109,901.22
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,643,981.94		4,163,876.51		3,607,452.08

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,137,146.00		1,082,559.28		1,109,901.22
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,137,146.00		1,082,559.28		1,109,901.22
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d. Mid Year Late Start TK teacher (JK) reduction (-\$37,000).						
B2d. Classified Management Reductions: HR Director (-\$134,802) and Custodial Supervisor (-\$70,285). Utility Tech/Maint partial FTE moved to Restricted (-\$100,000).						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	768,190.00	-10.98%	683,842.00	0.00%	683,842.00
3. Other State Revenues	8300-8599	2,147,893.78	-20.85%	1,699,981.00	0.00%	1,699,981.00
4. Other Local Revenues	8600-8799	1,435,020.72	0.00%	1,435,021.00	0.00%	1,435,021.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,602,360.00	10.41%	3,977,455.00	3.89%	4,132,168.00
6. Total (Sum lines A1 thru A5c)		7,953,464.50	-1.98%	7,796,299.00	1.98%	7,951,012.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,509,459.50		1,484,122.00
b. Step & Column Adjustment				30,189.00		29,682.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(55,526.50)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,509,459.50	-1.68%	1,484,122.00	2.00%	1,513,804.00
2. Classified Salaries						
a. Base Salaries				1,465,374.01		1,579,547.00
b. Step & Column Adjustment				29,307.00		31,591.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				84,865.99		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,465,374.01	7.79%	1,579,547.00	2.00%	1,611,138.00
3. Employee Benefits	3000-3999	2,280,461.69	1.78%	2,321,149.00	2.85%	2,387,247.00
4. Books and Supplies	4000-4999	826,689.98	-54.88%	373,025.00	0.00%	373,025.00
5. Services and Other Operating Expenditures	5000-5999	1,557,039.18	-0.86%	1,543,687.00	1.73%	1,570,432.00
6. Capital Outlay	6000-6999	25,485.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	271,067.00	0.00%	271,067.00	0.00%	271,067.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	182,554.25	-1.59%	179,656.00	0.00%	179,656.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,118,130.61	-4.51%	7,752,253.00	1.99%	7,906,369.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(164,666.11)		44,046.00		44,643.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		683,408.12		518,742.01		562,788.01
2. Ending Fund Balance (Sum lines C and D1)		518,742.01		562,788.01		607,431.01
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	518,742.01		562,788.01		607,431.01
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		518,742.01		562,788.01		607,431.01

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d. Title I Carryover Teacher reduction (-\$10,080). One time Special Education Teacher costs reduction (-\$45,447).						
B2d. Title I Carryover Paraeducator reduction (-\$4,494). One time Special Education Classified costs reduction (-\$10,640). Utility Tech/Maint Classified - moving partial FTE costs from Unrestricted (+\$100,000)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	29,614,053.00	3.79%	30,736,745.00	2.72%	31,572,421.00
2. Federal Revenues	8100-8299	768,190.00	-10.98%	683,842.00	0.00%	683,842.00
3. Other State Revenues	8300-8599	3,483,230.03	-31.47%	2,387,093.00	0.00%	2,387,093.00
4. Other Local Revenues	8600-8799	2,246,569.42	-18.03%	1,841,570.00	0.00%	1,841,570.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		36,112,042.45	-1.28%	35,649,250.00	2.34%	36,484,926.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,379,913.55		16,624,572.05
b. Step & Column Adjustment				337,185.00		337,491.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(92,526.50)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,379,913.55	1.49%	16,624,572.05	2.03%	16,962,063.05
2. Classified Salaries						
a. Base Salaries				6,305,989.39		6,215,332.38
b. Step & Column Adjustment				129,564.00		127,807.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(220,221.01)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,305,989.39	-1.44%	6,215,332.38	2.06%	6,343,139.38
3. Employee Benefits	3000-3999	8,151,561.96	2.48%	8,353,554.00	4.95%	8,766,764.00
4. Books and Supplies	4000-4999	1,748,126.17	-38.29%	1,078,794.00	0.00%	1,078,794.00
5. Services and Other Operating Expenditures	5000-5999	3,464,529.96	-2.67%	3,372,178.00	0.79%	3,398,923.00
6. Capital Outlay	6000-6999	1,410,297.04	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	483,053.00	1.57%	490,641.00	1.25%	496,786.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(38,619.00)	28.85%	(49,762.00)	0.00%	(49,762.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		37,904,852.07	-4.80%	36,085,309.43	2.53%	36,996,707.43
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,792,809.62)		(436,059.43)		(511,781.43)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,955,533.57		5,162,723.95		4,726,664.52
2. Ending Fund Balance (Sum lines C and D1)		5,162,723.95		4,726,664.52		4,214,883.09
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	58,564.24		73,444.24		44,375.34
b. Restricted	9740	518,742.01		562,788.01		607,431.01
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,448,271.70		3,007,872.99		2,453,175.52
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,137,146.00		1,082,559.28		1,109,901.22
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,162,723.95		4,726,664.52		4,214,883.09

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,137,146.00		1,082,559.28		1,109,901.22
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,137,146.00		1,082,559.28		1,109,901.22
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		3,513.77		3,528.86		3,527.89
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		37,904,852.07		36,085,309.43		36,996,707.43
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		37,904,852.07		36,085,309.43		36,996,707.43
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,137,145.56		1,082,559.28		1,109,901.22
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,137,145.56		1,082,559.28		1,109,901.22
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	2,731.00	0.00	0.00	(38,619.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,731.00)	38,619.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	162,736.72		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	707,183.29		
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					869,920.01	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	2,731.00	(2,731.00)	38,619.00	(38,619.00)	869,920.01	869,920.01		

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	3,526.74	3,522.92		
Charter School	0.00	0.00		
Total ADA	3,526.74	3,522.92	-0.1%	Met
1st Subsequent Year (2019-20)				
District Regular	3,526.74	3,528.86		
Charter School	0.00	0.00		
Total ADA	3,526.74	3,528.86	0.1%	Met
2nd Subsequent Year (2020-21)				
District Regular	3,507.52	3,527.89		
Charter School	0.00	0.00		
Total ADA	3,507.52	3,527.89	0.6%	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	3,632	3,632		
Charter School	0			
Total Enrollment	3,632	3,632	0.0%	Met
1st Subsequent Year (2019-20)				
District Regular	3,617	3,638		
Charter School	0			
Total Enrollment	3,617	3,638	0.6%	Met
2nd Subsequent Year (2020-21)				
District Regular	3,557	3,574		
Charter School	0			
Total Enrollment	3,557	3,574	0.5%	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	3,566	3,672	
Charter School			
Total ADA/Enrollment	3,566	3,672	97.1%
Second Prior Year (2016-17)			
District Regular	3,615	3,720	
Charter School			
Total ADA/Enrollment	3,615	3,720	97.2%
First Prior Year (2017-18)			
District Regular	3,522	3,629	
Charter School	0		
Total ADA/Enrollment	3,522	3,629	97.1%
Historical Average Ratio:			97.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.6%

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	3,514	3,632		
Charter School	0			
Total ADA/Enrollment	3,514	3,632	96.8%	Met
1st Subsequent Year (2019-20)				
District Regular	3,529	3,638		
Charter School	0			
Total ADA/Enrollment	3,529	3,638	97.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	3,466	3,574		
Charter School	0			
Total ADA/Enrollment	3,466	3,574	97.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

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)	29,729,165.00	29,675,754.00	-0.2%	Met
1st Subsequent Year (2019-20)	30,510,537.00	30,798,344.00	0.9%	Met
2nd Subsequent Year (2020-21)	31,151,903.00	31,634,036.00	1.5%	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)	23,219,597.90	25,590,681.01	90.7%
Second Prior Year (2016-17)	23,937,149.96	27,017,755.80	88.6%
First Prior Year (2017-18)	24,836,020.77	27,708,847.03	89.6%
Historical Average Ratio:			89.6%

	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):	86.6% to 92.6%	86.6% to 92.6%	86.6% to 92.6%

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)	25,582,169.70	29,786,721.46	85.9%	Not Met
1st Subsequent Year (2019-20)	25,808,640.43	28,333,056.43	91.1%	Met
2nd Subsequent Year (2020-21)	26,559,777.43	29,090,338.43	91.3%	Met

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

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

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

Explanation:
(required if NOT met)

In 2018-19, RUSD had 1.4 million in building improvements (\$650,000) and equipment purchases (\$750,000) that are one time in nature, paid from Unrestricted funds.

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)	758,747.00	768,190.00	1.2%	No
1st Subsequent Year (2019-20)	674,399.00	683,842.00	1.4%	No
2nd Subsequent Year (2020-21)	674,399.00	683,842.00	1.4%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	3,138,312.00	3,483,230.03	11.0%	Yes
1st Subsequent Year (2019-20)	2,357,214.00	2,387,093.00	1.3%	No
2nd Subsequent Year (2020-21)	2,357,214.00	2,387,093.00	1.3%	No

Explanation:
(required if Yes)

Since 1st Interim, the District received two State funded allocations after 1st Interim (\$292,452 - Low Performing Students Grant and \$22,586 - Classified EE PD Block Grant), as well as a slight increase in Unrestricted Lottery funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	1,719,038.27	2,246,569.42	30.7%	Yes
1st Subsequent Year (2019-20)	1,719,039.00	1,841,570.00	7.1%	Yes
2nd Subsequent Year (2020-21)	1,719,039.00	1,841,570.00	7.1%	Yes

Explanation:
(required if Yes)

18-19: Donations are recorded as one time revenues in current year as they are received. 19-20 & 20-21: Donations for field trips were included in outyear estimates for 2nd Interim.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	1,742,787.77	1,748,126.17	0.3%	No
1st Subsequent Year (2019-20)	1,237,000.00	1,078,794.00	-12.8%	Yes
2nd Subsequent Year (2020-21)	1,237,000.00	1,078,794.00	-12.8%	Yes

Explanation:
(required if Yes)

19-20 & 20-21: Donations are recorded as one time revenues as they are received.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	3,272,337.87	3,464,529.96	5.9%	Yes
1st Subsequent Year (2019-20)	2,888,300.00	3,372,178.00	16.8%	Yes
2nd Subsequent Year (2020-21)	2,888,300.00	3,398,923.00	17.7%	Yes

Explanation:
(required if Yes)

18-19: Donations are recorded as one time revenues in current year as they are received. 19-20 & 20-21: Donations for field trips were included in outyear estimates for 2nd Interim.

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)	5,616,097.27	6,497,989.45	15.7%	Not Met
1st Subsequent Year (2019-20)	4,750,652.00	4,912,505.00	3.4%	Met
2nd Subsequent Year (2020-21)	4,750,652.00	4,912,505.00	3.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	5,015,125.64	5,212,656.13	3.9%	Met
1st Subsequent Year (2019-20)	4,125,300.00	4,450,972.00	7.9%	Not Met
2nd Subsequent Year (2020-21)	4,125,300.00	4,477,717.00	8.5%	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)

Since 1st Interim, the District received two State funded allocations after 1st Interim (\$292,452 - Low Performing Students Grant and \$22,586 - Classified EE PD Block Grant), as well as a slight increase in Unrestricted Lottery funding.

Explanation:

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

18-19: Donations are recorded as one time revenues in current year as they are received. 19-20 & 20-21: Donations for field trips were included in outyear estimates for 2nd Interim.

- 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)

19-20 & 20-21: Donations are recorded as one time revenues as they are received.

Explanation:

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

18-19: Donations are recorded as one time revenues in current year as they are received. 19-20 & 20-21: Donations for field trips were included in outyear estimates for 2nd Interim.

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	745,146.46	774,839.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		774,839.00	

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)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2018-19)	(1,628,143.51)	29,786,721.46	5.5%	Not Met
1st Subsequent Year (2019-20)	(480,105.43)	28,333,056.43	1.7%	Not Met
2nd Subsequent Year (2020-21)	(556,424.43)	29,090,338.43	1.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district has been spending down reserves and realizes an ongoing structural deficit. The District has reduced some of the deficit spending since 1st Interim, due to the 'soft' hiring freeze (which is still in effect) and continues to work on cost saving measures. Some cost saving decisions have already been made that have reduced the deficits for 19-20 and 20-21. The District will continue to monitor and mitigate the deficits by utilizing the LCAP process.

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)	5,162,723.95	Met
1st Subsequent Year (2019-20)	4,726,664.52	Met
2nd Subsequent Year (2020-21)	4,214,883.09	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)	4,753,421.00	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.)	3,514	3,529	3,528
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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. 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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	37,904,852.07	36,085,309.43	36,996,707.43
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)	37,904,852.07	36,085,309.43	36,996,707.43
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,137,145.56	1,082,559.28	1,109,901.22
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)	1,137,145.56	1,082,559.28	1,109,901.22

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,137,146.00	1,082,559.28	1,109,901.22
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,137,146.00	1,082,559.28	1,109,901.22
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	1,137,145.56	1,082,559.28	1,109,901.22
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:

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)	(3,510,529.00)	(3,602,360.00)	2.6%	91,831.00	Met
1st Subsequent Year (2019-20)	(3,612,735.00)	(3,977,455.00)	10.1%	364,720.00	Not Met
2nd Subsequent Year (2020-21)	(3,734,987.00)	(4,132,168.00)	10.6%	397,181.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The mandated increase to Restricted Routine Maintenance rises from 2% to 3%, of General Fund Expenditures, beginning in 2019-20 (going forward), thereby increasing the contributions from Unrestricted to Restricted.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	22	FD 49 / Object 8622	FD 49 / Object 7438, 7439	12,290,000
General Obligation Bonds	14	FD 51 / Object 8611, 8612, 8613, 8614, 8629	FD 51 / Object 7433, 7434	20,036,045
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	FD 01 / Object 8011	FD 01 / Objects 2100, 2200, 2300, 2400	39,695

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
TOTAL:				32,365,740

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				
Certificates of Participation	520,674	865,775	873,825	877,694
General Obligation Bonds	1,826,690	1,901,516	1,985,541	2,009,254
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)
Total Annual Payments:	2,347,364	2,767,291	2,859,366	2,886,948
Has total annual payment increased over prior year (2017-18)?	Yes	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)

GO Bonds increase, as per schedule.

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)

No

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

n/a

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

n/a

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		
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)	0.00	0.00
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		

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

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
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)

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?

No

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	175.5	174.7	174.2	174.2

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Dec 18, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 12, 2018

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2018

End Date: Jun 30, 2019

5. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

0.0%

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

There are no salary increases or costs with this settlement, other than the potential retirement incentive. The district has offered a certificated retirement incentive which requires 16 teachers to accept the offer to be binding. The conservative analysis shows a cost in 18-19 of \$553,501 with a net savings to the district of \$428,587 from 18-19 to 20-21.

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)

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

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	140.8	135.3	133.6	133.6

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)?	No	No	No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

There are no costs or salary increases with this settlement. There is a potential retirement incentive that has not been approved as of 2nd interim.

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)

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

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
No	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
 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	29.8	29.8	27.8	27.8

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)?	No	No	No
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")	0.0%	0.0%	0.0%

Negotiations Not Settled

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

- 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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									277
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	363,425.80	0.00	0.00	0.00	0.00	239,435.46	720,323.64		1,323,184.90
2000-2999	Classified Salaries	48,589.34	0.00	0.00	0.00	0.00	682,389.88	303,511.27		1,034,490.49
3000-3999	Employee Benefits	134,479.39	0.00	0.00	0.00	0.00	343,362.27	404,065.60		881,907.26
4000-4999	Books and Supplies	12,805.00	0.00	0.00	0.00	0.00	2,725.00	18,494.00		34,024.00
5000-5999	Services and Other Operating Expenditures	70,770.41	0.00	0.00	0.00	0.00	49,154.00	734,316.00		854,240.41
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	630,069.94	0.00	0.00	0.00	0.00	1,317,066.61	2,180,710.51	0.00	4,127,847.06
7310	Transfers of Indirect Costs	138,520.00	0.00	0.00	0.00	0.00	0.00	3,035.00		141,555.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	138,520.00	0.00	0.00	0.00	0.00	0.00	3,035.00	0.00	141,555.00
	TOTAL COSTS	768,589.94	0.00	0.00	0.00	0.00	1,317,066.61	2,183,745.51	0.00	4,269,402.06
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	363,425.80	0.00	0.00	0.00	0.00	239,435.46	720,323.64		1,323,184.90
2000-2999	Classified Salaries	48,589.34	0.00	0.00	0.00	0.00	20,604.88	303,511.27		372,705.49
3000-3999	Employee Benefits	134,479.39	0.00	0.00	0.00	0.00	99,645.27	404,065.60		638,190.26
4000-4999	Books and Supplies	10,905.00	0.00	0.00	0.00	0.00	2,725.00	18,494.00		32,124.00
5000-5999	Services and Other Operating Expenditures	70,770.41	0.00	0.00	0.00	0.00	49,154.00	734,316.00		854,240.41
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	628,169.94	0.00	0.00	0.00	0.00	411,564.61	2,180,710.51	0.00	3,220,445.06
7310	Transfers of Indirect Costs	105,741.00	0.00	0.00	0.00	0.00	0.00	3,035.00		108,776.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	105,741.00	0.00	0.00	0.00	0.00	0.00	3,035.00	0.00	108,776.00
	TOTAL BEFORE OBJECT 8980	733,910.94	0.00	0.00	0.00	0.00	411,564.61	2,183,745.51	0.00	3,329,221.06
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									685,228.00
	TOTAL COSTS									4,014,449.06

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	308.00		308.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,852.88	50,832.15		53,685.03
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	500.95	22,400.08		22,901.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	500.00	11,340.00		11,840.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	3,853.83	84,880.23	0.00	88,734.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,035.00		3,035.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,035.00	0.00	3,035.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	3,853.83	87,915.23	0.00	91,769.06
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									685,228.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									2,275,167.00
	TOTAL COSTS									3,052,164.06

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									277
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	296,790.54	0.00	0.00	0.00	0.00	264,060.05	689,569.52		1,250,420.11
2000-2999	Classified Salaries	49,016.89	0.00	0.00	0.00	0.00	629,094.97	326,846.36		1,004,958.22
3000-3999	Employee Benefits	113,761.31	0.00	0.00	0.00	0.00	312,928.53	374,289.60		800,979.44
4000-4999	Books and Supplies	7,716.39	0.00	0.00	0.00	0.00	334.17	18,691.27		26,741.83
5000-5999	Services and Other Operating Expenditures	68,068.05	0.00	0.00	0.00	2,245.87	985.87	483,371.80		554,671.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	535,353.18	0.00	0.00	0.00	2,245.87	1,207,403.59	1,892,768.55	0.00	3,637,771.19
7310	Transfers of Indirect Costs	160,981.66	0.00	0.00	0.00	0.00	0.00	0.00		160,981.66
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	160,981.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160,981.66
	TOTAL COSTS	696,334.84	0.00	0.00	0.00	2,245.87	1,207,403.59	1,892,768.55	0.00	3,798,752.85
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	619,241.27	0.00		619,241.27
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	210,370.10	0.00		210,370.10
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	829,611.37	0.00	0.00	829,611.37
7310	Transfers of Indirect Costs	39,074.00	0.00	0.00	0.00	0.00	0.00	0.00		39,074.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	39,074.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,074.00
	TOTAL BEFORE OBJECT 8980	39,074.00	0.00	0.00	0.00	0.00	829,611.37	0.00	0.00	868,685.37
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									615,632.37
	TOTAL COSTS									253,053.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	296,790.54	0.00	0.00	0.00	0.00	264,060.05	689,569.52		1,250,420.11
2000-2999	Classified Salaries	49,016.89	0.00	0.00	0.00	0.00	9,853.70	326,846.36		385,716.95
3000-3999	Employee Benefits	113,761.31	0.00	0.00	0.00	0.00	102,558.43	374,289.60		590,609.34
4000-4999	Books and Supplies	7,716.39	0.00	0.00	0.00	0.00	334.17	18,691.27		26,741.83
5000-5999	Services and Other Operating Expenditures	68,068.05	0.00	0.00	0.00	2,245.87	985.87	483,371.80		554,671.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	535,353.18	0.00	0.00	0.00	2,245.87	377,792.22	1,892,768.55	0.00	2,808,159.82
7310	Transfers of Indirect Costs	121,907.66	0.00	0.00	0.00	0.00	0.00	0.00		121,907.66
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	121,907.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,907.66
	TOTAL BEFORE OBJECT 8980	657,260.84	0.00	0.00	0.00	2,245.87	377,792.22	1,892,768.55	0.00	2,930,067.48
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									615,632.37
	TOTAL COSTS									3,545,699.85
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	141.42		141.42
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,063.19	49,348.36		51,411.55
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	369.73	20,196.00		20,565.73
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	11,340.00		11,340.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	2,432.92	81,025.78	0.00	83,458.70
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	2,432.92	81,025.78	0.00	83,458.70
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									615,632.37
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,797,221.50
	TOTAL COSTS									2,496,312.57

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

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<u>3 a.</u>	<u>63,874.34</u>	<u>63,874.34</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>63,874.34</u>	<u>63,874.34</u>

SELPA: (??)

SECTION 2

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

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

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

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

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

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

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Projected Exps. (LP-I Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	4,269,402.06		
b. Less: Expenditures paid from federal sources	254,953.00		
c. Expenditures paid from state and local sources	4,014,449.06	3,545,699.85	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,545,699.85	
Less: Exempt reduction(s) from SECTION 1		63,874.34	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,014,449.06	3,481,825.51	532,623.55

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

	Projected Exps. FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	4,269,402.06		
b. Less: Expenditures paid from federal sources	254,953.00		
c. Expenditures paid from state and local sources	4,014,449.06	3,545,699.85	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,545,699.85	
Less: Exempt reduction(s) from SECTION 1		63,874.34	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,014,449.06	3,481,825.51	532,623.55
d. Special education unduplicated pupil count	277.00	277.00	
e. Per capita state and local expenditures (A2c/A2d)	14,492.60	12,569.77	1,922.83

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2018-19	Comparison Year 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	3,052,164.06	2,496,312.57	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>2,496,312.57</u>	
Less: Exempt reduction(s) from SECTION 1		63,874.34	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>3,052,164.06</u>	<u>2,432,438.23</u>	<u>619,725.83</u>

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

	Projected Exps. FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	3,052,164.06	2,496,312.57	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>2,496,312.57</u>	
Less: Exempt reduction(s) from SECTION 1		63,874.34	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>3,052,164.06</u>	<u>2,432,438.23</u>	<u>619,725.83</u>
b. Special education unduplicated pupil count	<u>277</u>	<u>277</u>	
c. Per capita local expenditures (B2a/B2b)	<u>11,018.64</u>	<u>8,781.37</u>	<u>2,237.27</u>

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

Sean Martin
 Contact Name

(530) 672-4803
 Telephone Number

Assistant Superintendent Business
 Title

smartin@my.rescueusd.org
 E-mail Address

SACS2018ALL Financial Reporting Software - 2018.2.0
2/27/2019 12:47:03 PM

09-61978-0000000

Second Interim
2018-19 Actuals to Date
Technical Review Checks

Rescue Union Elementary

El Dorado County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0
2/27/2019 12:46:07 PM

09-61978-0000000

Second Interim
2018-19 Board Approved Operating Budget
Technical Review Checks

Rescue Union Elementary

El Dorado County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
49	0000	6100	-1,200.00

Explanation: This was a credit due to a payable set up in prior year that was closed out. Payment turned out to be fore less than what was set up.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0
2/27/2019 12:45:26 PM

09-61978-0000000

**Second Interim
2018-19 Original Budget
Technical Review Checks**

Rescue Union Elementary

El Dorado County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0
2/27/2019 12:46:32 PM

09-61978-0000000

Second Interim
2018-19 Projected Totals
Technical Review Checks

Rescue Union Elementary

El Dorado County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
49	0000	6100	-1,200.00

Explanation: This was a credit due to a payable set up in prior year that was closed out. Payment turned out to be less than what was set up.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Explanation: A cashflow worksheet other than Form CASH has been provided.

Checks Completed.

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **REVISED Retirement Incentive for Non-Administration Certificated Employees**

BACKGROUND:

RUFT and the District have signed a TA for the 2018-19 school year and it includes an agreement to offer a retirement incentive.

The District reviewed many factors including cost savings, past retirement incentives, enrollment and staffing projections, and determined that a certificated retirement incentive would be appropriate.

At the December 13 board meeting, a retirement incentive for the non-administration certificated employees was approved. One of the qualifications of the incentive, to ensure a savings to the District, requires participation of at least 16 employees by March 1. If less than 16 employees participate, the incentive would not be automatically triggered, but the board could take action at the March 12 meeting to approve a new incentive if the specific employees participating would create a savings.

STATUS:

As of March 1, the District has received 14 letters of resignation in conjunction with the retirement incentive offered. The incentive required 16 participants, so the board must take action to accept the letters of resignation and approve the incentive for those that wished to participate and still qualify for the incentive. *(Note: Per STRS requirements to accept a retirement incentive an employee must be in active status at the time of board approval. There is one retiree who is not in active status as of this board action date and therefore will not qualify for the new approved incentive.)*

The makeup of the remaining employees who wish to participate in the incentive does create a savings to the District and therefore the board may take action to approve the incentive as previously outlined with 13 participants.

FISCAL IMPACT:

Any incentive offered must show a cost savings to the district.

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

RECOMMENDATION:

The Board of Trustees should consider taking action on the approval of the 2018-19 REVISED retirement incentive effective March 12, 2019 for Non-Administration Certificated Employees of the Rescue Union School District.

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Certified Occupational Therapist Assistant (COTA)**
Job Description and Classified Salary Schedule Revision

BACKGROUND:

Since 2016-17, OT contracted service has increased over 50%, and it is anticipated to continue to increase due to limited options for service and increasing need of students. Rescue USD currently contracts with two outside agencies for occupational therapist service, which is budgeted to exceed \$200,000 for the 2018-19 school year.

To help control cost, and provide a broader level of service and support, the creation of a Certified Occupational Therapist Assistant (COTA) position is being presented. This position along with a management staff position (Occupational Therapist) would allow the District to eliminate the need for contracting out for the majority of OT service.

There is minimal ability to expand services, provide training to staff, and work as a collaborative special education team with the current OT contracted staff unless the District wishes to pay more; however, by having OT professionals that are District employees all of these activities can occur and the cost would be the same.

STATUS:

The Board will consider approval of the attached job description and salary schedule:

- Certified Occupation Therapist Assistant

FISCAL IMPACT:

It is projected that the costs related to the Certified Occupational Therapist Assistant position will be cost neutral and possibly create a savings from the elimination of the outside contract for service.

BOARD GOAL:

Board Focus Goal IV – STAFF NEEDS:

Attract, retain and support diverse staff of knowledgeable, skilled dedicated employees committed to providing and supporting quality education.

RECOMMENDATION:

Board approves the job description and revised classified salary schedule.

RESCUE UNION SCHOOL DISTRICT

JOB TITLE: Certified Occupational Therapy (OT) Assistant

SUPERVISOR: Occupational Therapist (OT)

BASIC FUNCTION: The Certified OT Assistant provides educationally-related occupational therapy services to students with a variety of cognitive, emotional, and/or physical disabilities according to the student's Individualized Education Plan (IEP).

REPRESENTATIVE DUTIES:

- Adapts school and classroom environment, tools and materials under the supervision of the OT for the purpose of improving student functioning and facilitating student access to curricular and instructional activities
- Assist OT with assessing student's fine motor and development skills (i.e. oral motor, sensory integration, motor planning, developmental function, activities of daily living, fine motor function, postural tone, etc.)
- Attend meetings and workshops (i.e. IEPs, training, team meetings, conferences, meetings with outside agencies, etc.)
- Consult with OTs, physical therapists, speech therapists, teachers, educational specialists, families, etc. for the purpose of providing requested information, reviewing/revising students occupational therapy goals/objectives, developing plans for services, and/or making recommendations to implement goals
- Provide direct occupational therapy services to students according to IEP goals
- Implements therapeutic activities and instructs students, teachers, parents, and other involved persons (i.e. positioning, adjusting special equipment, etc.)
- Maintain student files and/or records pertaining to occupational therapy services provided under guidance of the OT (i.e. progress reports, activity logs, etc.)
- Assists the registered Occupational Therapist (OT) in the procurement, preparation, and maintenance of materials and supplies.
- Prepare written materials (i.e. activity logs, progress notes, reports, memos, etc.) for the purpose of documenting activities, providing written reference, and/or conveying information
- Provide training, consultation, and instruction to teachers on the use of adaptive devices and equipment
- Assist OT in performing research to address the functional goals of students (i.e. intervention and treatment techniques, assessment tools and methods, community resources, etc.)
- Transports a variety of items (i.e. puzzles, games, assistive devices, assessment tools, etc.) as needed for therapy sessions
- Travels to sites throughout district
- Troubleshoot problems with assistive devices (i.e. computer technology, etc.) for the purpose of ensuring that equipment is in proper working order and/or providing alternative strategies

- Perform other duties as assigned

EDUCATION AND EXPERIENCE:

- Graduation from an accredited school in a Certified Occupational Therapy Assistant (COTA) program
- Two years of COTA experience preferred

KNOWLEDGE OF:

- Knowledge of principles, methods, and equipment used in occupational therapy
- Knowledge of intellectual, social, emotional growth patterns, and physical development of children
- Knowledge and application of occupational therapy techniques in working with children with disabilities
- Knowledge of pertinent federal, state, and local laws, codes, and regulations
- Knowledge of interpersonal skills using tact, patience, and courtesy
- Knowledge and skill in use of computers and assorted software programs

ABILITY TO:

- Communicate effectively both verbally and in writing with administrators, staff, students, and the community
- Understand educational and development needs of children with specific disabilities
- Work effectively with all levels of district staff, parents, health care professionals, and other health care agencies
- Establish and maintain records, and maintain a confidentiality of privileged information obtained in the course of work
- Use a variety of modern methods, techniques, and practices in occupational therapy
- Monitor adaptive equipment and may make recommendations for or develop assistive devices
- Fit and adjust adaptive devices to better meet the needs of students
- Assist with standardized assessment testing
- Lift, move, and position disabled students according to safety regulations with assistance
- Properly use and care for the materials, supplies, and equipment
- Assist special needs students by providing proper examples, emotional support, friendly attitude, and general guidance
- Understand the unique differences and needs of handicapped students and their parents
- Understand and follow verbal and written instructions
- Maintain consistent, punctual and regular attendance

ENVIRONMENT:

- Indoor and outdoor work in weather extremes, hot or cold climate
- General Education and Special Education classrooms

- Working independently in classrooms

PHYSICAL ABILITIES:

- Position may require heavy physical labor including ability to lift, carry, push, pull and move heavy objects
- Position requires the mobility to stand, stoop, reach and bend
- May sit for extended periods of time
- Frequent standing or walking
- Sufficient vision to see small print
- Sufficient hearing to hear normal telephone conversations

LICENSES AND REQUIREMENTS:

- TB test clearance
- Department of Justice clearance
- Valid Occupation Therapy Assistant Certification from the California Board of Occupation Therapy (CBOT)
- Valid First Aid and CPR certification
- Pre-employment entrance evaluation test
- Valid CA Driver's License

Rev. 2/26/2019

Board Approved:

Rescue Union School District

Classified Salary Schedule

2018-2019

DRAFT

Step:

Established Classification:	A	B	C	D	E	F
Yard Supervisor	13.89	14.58	15.31	16.08	16.88	17.72
Food Service Worker	14.42	15.14	15.90	16.70	17.54	18.42
Health Office Aide	14.67	15.40	16.17	16.98	17.83	18.72
Instructional Assistant (Prior to 2008/09)	14.67	15.40	16.17	16.98	17.83	18.72
IA Special Day Class Paraeducator	15.28	16.04	16.84	17.68	18.56	19.49
Inst Asst Paraeducator*	15.28	16.04	16.84	17.68	18.56	19.49
Learning Center/RSP Paraeducator	15.28	16.04	16.84	17.68	18.56	19.49
Itinerant Independence Facilitator/ Behavior Paraeducator*	15.62	16.40	17.22	18.08	18.98	19.93
IA Special Health Care Services	16.05	16.85	17.69	18.57	19.50	20.48
Office Clerk	16.05	16.85	17.69	18.57	19.50	20.48
Food Service Worker II - Cook	17.30	18.17	19.08	20.03	21.03	22.08
Custodian	17.57	18.45	19.37	20.34	21.36	22.43
Braille Translator	17.79	18.68	19.61	20.59	21.62	22.70
Community/School Liaison	17.79	18.68	19.61	20.59	21.62	22.70
Inst Asst Bilingual	17.79	18.68	19.61	20.59	21.62	22.70
Inst Asst Computer Lab	17.79	18.68	19.61	20.59	21.62	22.70
Library/Media Coordinator	17.79	18.68	19.61	20.59	21.62	22.70
Media Technology Services Clerk	17.79	18.68	19.61	20.59	21.62	22.70
Sign Language Interpreter	17.79	18.68	19.61	20.59	21.62	22.70
Student Services Secretary	17.79	18.68	19.61	20.59	21.62	22.70
Utility/Maintenance Technician	18.19	19.10	20.06	21.06	22.11	23.22
Warehouse Person	18.19	19.10	20.06	21.06	22.11	23.22
Bus Driver	18.40	19.32	20.29	21.30	22.37	23.49
Dispatcher/Relief Bus Driver	19.14	20.10	21.11	22.17	23.28	24.44
Lead Custodian	19.14	20.10	21.11	22.17	23.28	24.44
School Secretary	19.14	20.10	21.11	22.17	23.28	24.44
Support Services Secretary - MOT	19.14	20.10	21.11	22.17	23.28	24.44
Support Services Secretary	19.14	20.10	21.11	22.17	23.28	24.44
Assistant Mechanic	19.61	20.59	21.62	22.70	23.84	25.03
Bus Driver Trainer	20.24	21.25	22.31	23.43	24.60	25.83
Account Technician	20.65	21.68	22.76	23.90	25.10	26.36
Accounts Payable Clerk	20.65	21.68	22.76	23.90	25.10	26.36
Certified Occupational Therapist Assistant	22.19	23.30	24.47	25.69	26.97	28.32
Health Office Nurse (RN/LVN)	22.19	23.30	24.47	25.69	26.97	28.32
Lead Maintenance Technician	22.19	23.30	24.47	25.69	26.97	28.32
Nurse (RN/LVN) Instructional Asst	22.19	23.30	24.47	25.69	26.97	28.32
Mechanic**	23.46	24.63	25.86	27.15	28.51	29.94
Accountant	25.52	26.80	28.14	29.55	31.03	32.58
Technology Support Specialist	25.52	26.80	28.14	29.55	31.03	32.58
Lead Maint Tech - HVAC Emphasis	25.93	27.23	28.59	30.02	31.52	33.10
Database Support Specialist***	28.28	29.69	31.17	32.73	34.37	36.09

Steps: A - F yearly

Longevity increments will apply:

After the 10th year of service in the District - 5% added to Step F
 After the 15th year of service in the District - 5% added to Step 10
 After the 20th year of service in the District - 5% added to Step 15
 After the 25th year of service in the District - 5% added to Step 20

Board Approved 08.14.2018

District Paid Medical Insurance Cap: \$487.00 effective 10/01/11;
 Rates based on FTE/hrs/week (Standardized Ins Calculation)

*New Job Descriptions - Board Approved June 10, 2008

Dispatcher/Relief Bus Driver position added effective 07/01/11

IA Specialized Needs changed to IA Special Day Class Para eff 05/08/12

Health Office Aide II changed to Health Office Nurse eff 06/25/13

**New Job Description - Board Approved June 25, 2013

Learning Center/Resource Specialist Program Para added eff 07/01/13

Nurse (RN/LVN) Instructional Assistant added eff 07/01/13

Health Office Nurse/Nurse IA salary increase eff 07/01/14

***New Job Description - Board Approved 11/15/16

Yard Supervisor added eff 01/04/18

Account Tech added eff 8/14/18

RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM: Resolution No. 19-03
Intention to Eliminate/Reduce Classified Management Positions**

BACKGROUND:

Periodically changes occur which result in the reduction of hours/elimination of positions for classified management employees. The Board must formally approve a reduction of hours and/or elimination of positions.

STATUS:

Education Code 45117(a) and (b) requires notice to be given to affected employees a minimum of 60 days prior to the effective date of the lay-off. The District is proposing the elimination or reduction in days of the following positions for 2019-2020.

Due to the lack of work or lack of funds, it shall be necessary to reduce the total annual days/hours worked and/or eliminate the following positions:

<u>Classification</u>	<u>Position(s)</u>	<u>Reduction/Elimination</u>
Director of Human Resources (Pos. 120033)	1	225 days (8 hours per day)
Custodial Supervisor (Pos. #180021)	1	225 days (8 hours per day)

FISCAL IMPACT:

This reduction will be reflected in the 2019-2020 budget.

BOARD GOAL:

Board Focus Goal IV – STAFF NEEDS:

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

RECOMMENDATION:

Recommendation to adopt Resolution No. 19-03 to eliminate/reduce classified management positions, including transmittal of appropriate notices to affected employee(s), if any, pursuant to Education Code sections 45101, 45114, 45115, 45117, 45298 and 45308.

RESCUE UNION SCHOOL DISTRICT

*Resolution of Intention to Eliminate/Reduce Classified Management Positions
Effective June 30, 2019*

Resolution #19-03

WHEREAS, the Superintendent of the Rescue Union School District has determined that it shall be necessary due to the lack of work or lack of funds, to reorganize the classified management structure of the District no later than June 30, 2019; and

WHEREAS, it is the opinion of the Governing Board that it is necessary by reason of the above to decrease the number of classified management employees in the district effective June 30, 2019 in accordance with Education Code Sections 45101, 45114, 45115, 45117, 45298, and 45308

NOW, THEREFORE, BE IT RESOLVED that the following classified management positions are eliminated effective June 30, 2019:

<u>Classification</u>	<u>Position(s)</u>	<u>Reduction</u>
Director of Human Resources (Pos. #120033)	1	225 days (8 hours per day)
Custodial Supervisor (Pos. #180021)	1	225 days (8 hours per day)

BE IT FURTHER RESOLVED THAT the Superintendent or her designated representative is directed by the Governing Board to:

1. Give notice of layoff to the affected classified management employees, pursuant to District rules and regulations as well as the applicable provisions of the Education Code of the State of California, which shall include their re-employment and displacement rights, if any, no later than sixty (60) days prior to the effective date of layoff as set forth above.

PASSED AND ADOPTED at the regular meeting of the Governing Board held on March 12, 2019 by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

President, Board of Education

I hereby certify that the foregoing is a true and correct copy of a Resolution of the Governing Board of the Rescue Union School District of El Dorado County, California, adopted by said Governing Board at its meeting on March 12, 2019.

Clerk/Secretary, Board of Education