



# COLUSA UNIFIED SCHOOL DISTRICT

## FIRST INTERIM REPORT

FISCAL YEAR  
2018-2019

# **COLUSA UNIFIED SCHOOL DISTRICT**

## **FIRST INTERIM REPORT 2018-2019**

### **FINANCIAL STATEMENT NOTES**

#### **REPORTING FORMAT**

The California Education Code (Ed Code) requires school district governing boards to approve and certify four financial reports each year. Three of these reports: First Interim (covering July 1 through October 31) Second Interim (covering July 1 through January 31) and Unaudited Actuals (covering July 1 through June 30) must be prepared using the Standardized Account Code Structure (SACS) software developed by the California Department of Education. The fourth report is the audited financial statements prepared by an independent audit firm in accordance with Generally Accepted Accounting Principles (GAAP). Based on the information presented, the Board must make one of three certifications:

- Positive Certification: This means the District can reasonably expect to meet its obligations for the current year and subsequent two years.
- Qualified Certification: This means the District may not be able to meet its obligations for the current year and subsequent two years.
- Negative Certification: This means the District is in danger of not meeting its obligations for the current year and subsequent two years.

The format for the First Interim Report meets the Ed Code requirements. The report includes documents for each “fund” of the district showing revenues and expenditures. The first pages of the fund documents identify revenues and expenditures at a summary level of information followed by additional documents that disclose the details behind the revenues and expenditures. The First Interim Report also meets the criteria for a Positive Certification.

#### **CHANGES IN THE STATE BUDGET SINCE ADOPTION**

The adopted 2018-2019 State budget contained funding changes highlighted as follows:

- General Fund revenue collections for the prior year (May-June) and current year (July-September) are above projections by \$1.541 billion and \$1.032 billion, respectively.
- The projected cost-of-living-adjustment (COLA) for 2019-20 (2.57%) will require approximately \$1.6 billion in new, ongoing and available Prop. 98 growth for K-12 education in the budget year.
- The California Department of Education (CDE) projected \$1,976 per eligible student for the Low Performance Student Block Grant (LPSBG). The LPSBG requires no application but does require a plan to be developed.
- The CDE now projects \$177 per FTE for the Classified Professional Block Grant.

## LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is very complex. The primary cause for this complexity is the state's commitment to ensuring all LEAs are funded at no less than they received in 2012-13. This is simple in concept and extremely complex in application.

For the Colusa Unified School District, several of the variables in the formula, although calculated, do not apply. For example, the LCFF has an Economic Recovery Target, a Hold Harmless calculation, and a Necessary Small School calculation that do not apply. However, several aspects of the formula have a significant impact on determining the District's funding level. The most significant of these are noted in the paragraphs below.

The LCFF Calculator is designed to calculate LCFF revenue projections for 2018-2019, 2019-2020, and 2020-2021. It provides input fields to incorporate year-to-year changes in COLA, average daily attendance (ADA), property taxes, unduplicated counts and gap funding. The calculator also incorporates the minimum state aid calculations of the LCFF.

Full implementation of the LCFF was obtained this year; two years earlier than the anticipated 2020-21 implementation. While the economy has improved quickly over the last several years, both the Governor and the Department of Finance (DOF) continue to remind educational entities that an economic downturn is inevitable and would negatively affect school funding.

**Grade Span Adjustment (GSA):** The base grant for the TK-3 grade span increases by 10.4% for maintaining class size ratios at 24:1, or a locally bargained alternative ratio, at full implementation of the LCFF. To receive these funds districts must maintain enrollment at all school sites at an average of no more than 24 students per class at full implementation of LCFF. The current locally bargained ratios are 24:1 (TK – 3).

*Districts that fail to meet the above requirements at each school site will lose 100% of this additional funding in that fiscal year.* If a district's LCFF gap funding is negative or zero, the district must maintain the same class enrollment for each school site in the 2014-15 year, unless there is a collectively bargained alternative ratio.

**Cost of Living Adjustment (COLA):** The difference between a districts' starting point, its LCFF target (gap) and the state's LCFF gap percentage funding were the drivers of funding for all districts until full implementation. Under the LCFF at full implementation, the COLA is the driving factor as it is applied to the entitlement targets. The FCMAT LCFF Calculator will yield specific projected dollars and percentage funding increases for individual districts and charter schools.

Districts whose current funding exceeds their LCFF target amount (hold harmless / minimum state aid) will not receive an increase attributed to the COLA percentage. Annual COLAs are applied to LCFF target amounts. The DOF published the 2019-2020 COLA as 2.57%, 2020-2021 as 2.67% (estimated), and 2021-2022 as 3.42% (estimated).

**Supplemental and Concentration Grants:** Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the District's unduplicated count of pupils who are eligible for free and reduced price meals, homeless, or who are classified as English Learners, or as Foster Youth.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in TK-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage.

If the District's unduplicated pupil count percentage exceeds 55% then the District will receive a concentration grant. The concentration grant is equal to 50% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the TK-3 and 9-12 grade span adjustments. For the Colusa Unified School District, its 72.59% unduplicated percentage would generate a concentration grant for 17.59% of its ADA.

The application of the variables that impact the District's LCFF target are shown below in Chart #1 – LCFF Target Calculation. The LCFF Target for fiscal 2018-2019 is \$14,845,870.

***Note: The District has growth in enrollment of 9 students. For ADA purposes, an assumption of 100% growth with a 96.11% ratio is applied. This calculation results in a cumulative ADA of 1433.23 which is included in the First Interim report.***

CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation		3.700%
				72.59%	72.59%	<b>2018-19</b>
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	422.96	7,459	776	1,196	724	4,295,085
Grades 4-6	353.39	7,571		1,099	666	3,299,259
Grades 7-8	206.22	7,796		1,132	686	1,982,492
Grades 9-12	450.66	9,034	235	1,346	815	5,150,991
Subtract NSS	-	-	-			-
NSS Allowance		-				-
<b>TOTAL BASE</b>	<b>1,433.23</b>	<b>11,509,328</b>	<b>434,123</b>	<b>1,733,950</b>	<b>1,050,427</b>	<b>14,727,828</b>
Targeted Instructional Improvement Block Grant						72,847
Home-to-School Transportation						45,195
Small School District Bus Replacement Program						-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>						<b>14,845,870</b>

Chart #1 – LCFF Target Calculation



For fiscal 2018-2019, the LCFF Entitlement is estimated to be \$14,845,870 as shown below in Chart #2 – LCFF Entitlement Calculation. This is an estimated increase of \$1,202,954 (8.82%) over the fiscal 2017-2018 funding level.

CALCULATE LCFF PHASE-IN ENTITLEMENT			
			<b>2018-19</b>
LOCAL CONTROL FUNDING FORMULA TARGET			14,845,870
LOCAL CONTROL FUNDING FORMULA FLOOR			13,743,785
LCFF Need (LCFF Target less LCFF Floor, if positive)			1,102,085
Current Year Gap Funding	100.00%		1,102,085
ECONOMIC RECOVERY PAYMENT			-
Miscellaneous Adjustments			-
<b>LCFF Entitlement before Minimum State Aid provision</b>			<b>14,845,870</b>
CALCULATE STATE AID			
Transition Entitlement			14,845,870
Local Revenue (including RDA)			(3,650,644)
Gross State Aid			11,195,226
LCFF Phase-In Entitlement (b)			14,845,870
CHANGE OVER PRIOR YEAR	8.82%	1,202,954	
LCFF Entitlement PER ADA			10,358
PER ADA CHANGE OVER PRIOR YEAR	7.92%	760	
BASIC AID STATUS (school districts only)			Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2018-19
State Aid	11.05%	1,113,658	11,195,226
Property Taxes net of in-lieu	2.51%	89,296	3,650,644
Charter in-Lieu Taxes	0.00%		-
LCFF pre COE, Choice, Supp	8.82%	1,202,954	14,845,870

Chart #2 – LCFF Entitlement Calculation

## FEDERAL FUNDING

In regards to funds received from the Federal Government, the following multiyear assumptions are assumed:

- **2018-2019:** Small increases in funding for the Individuals with Disabilities Education Act (approximately \$40 million statewide) and Title I (approximately \$50 million statewide); level funding for Career and Technical Education. No Budget Control Act sequestration cuts.
- **2019-2020:** Congress will determine actual funding when it returns for the post-election session in December and January. Current assumption is revenue growth will be flat.

## CASH MANAGEMENT

The State Controller's Office has posted estimated payment dates for K-12 principal apportionments, lottery apportionments, and Prop. 30 Education Protection Account (EPA) apportionments through December 2018. The table below illustrates state apportionments for November and December 2018.

Months	Principal Apportionment	Proposition 30 EPA	Lottery
November 2016	11/28/2018		
December 2016	12/27/2018	12/21/2018	12/28/2018

CDE provides a monthly update of estimated cash flow for state and federal categorical programs that can be downloaded from the following webpage:

<http://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>

The schedule provides cash flow estimates for the following programs: Mandate Block Grant,

Temporary taxes from EPA, are to continue through the 2018-2019 fiscal year. The DOF estimates the total K-14 EPA funds available for 2018-2019 are \$7.3 billion, of which the K-12 share is 89%.

## CATEGORICAL FUNDING PHILOSOPHY SHIFT

The enacted State Budget eliminates most state categorical program funding, except for a few programs funded outside the LCFF. The State Budget maintained funding for programs that impact the District such as the After School Education & Safety Program (ASES), Early Childhood Education Program, Partnership Academies, Special Education, and State Preschool. However, there are programs that were previously a part of the Tier III Flexibility program that are now permanently a part of the LCFF with program requirements intact. Some of the programs are:

**Williams Act:** Funding is absorbed by the LCFF but the requirements are still in place. It is expected that LCFF funds will be used to meet the requirements.

**Deferred Maintenance:** While funding for deferred maintenance is part of the base in the LCFF, the responsibility for maintaining district facilities becomes part of a district's Local Control Accountability Plan (LCAP). The 3% contribution requirement to Routine Repair and Maintenance that had been waived in years past has been reinstated. Williams Act facility requirements continue.

**Economic Impact Aid (EIA) Funding:** EIA is now one of the categorical programs included in the LCFF formula. Carryover funds from EIA entitlements for 2012-13 and any previous fiscal years were completely expended under the former EIA restrictions. The District continues to track EIA related expenditures in a locally defined resource and are identified in the LCAP as part of the Supplemental and Concentration expenditures.

**Lottery:** Lottery funding is calculated in the same manner as prior years. The CDE estimates the lottery will provide \$204 per ADA (\$151 per ADA in unrestricted lottery revenues and \$53 per ADA in Prop. 20 revenues) for 2018-2019. These rates calculate to funding of \$290,000 (\$213,120 unrestricted / \$76,880 restricted).

**Mandated Costs:** The proposed budget increases the Mandate Block Grant (MBG) allocation by \$6.2 million to reflect an increase in the participation of the MBG. Districts opting to accept the MBG will receive \$31.16 per ADA for students in grades TK-8, and \$59.83 per ADA for students in grades 9-12. Opting into the MBG program for fiscal 2016-2017 is expected to generate additional revenues of \$57,270. In addition, for fiscal 2017-2018, a one-time mandate reimbursement payment of \$184 per average daily attendance will be allocated to the District; or \$261,072. As with prior mandate reimbursement, there are no conditions on how these dollars are spent but there is a strong recommendation that they be spent to support Common Core and professional development.

**Routine Restricted Maintenance (RRM):** The attempt to permanently repeal the RRM 3% contribution requirement that was in the last year's May Revision did not make it into the final budget. In addition, the passage of Proposition 51, LEAs flexibility to reduce the contribution to 1% (or 0% if in compliance with Williams) is repealed; the 3% contribution requirement is in effect for 2018-2019. The District currently has a contribution rate of 3%.

## ENDING FUND BALANCE

The projected ending fund balance for fiscal 2018-2019 for the Unrestricted and Restricted general fund is as follows:

Ending Fund Balance	\$ 1,434,286	\$ 48,963
<b>Components of Ending Fund Balance</b>		
Economic Uncertainty Reserve	867,255	-
Stores / Cash	30,350	-
Prepaid Expense	-	-
Legally Restricted	-	48,874
Set Aside for Technology	272,366	-
Set Aside for Vehicles	130,682	-
Set Aside for Curriculum	133,634	-
Unassigned/Unappropriated	\$ -	\$ -

When compared to the Adopted Budget, the projected ending fund balance for the Unrestricted general fund has decreased by \$651,423 while the ending fund balance for the Restricted general fund has increased by \$90; a combined net decrease to the ending fund balance of \$551,333. This is attributable to several 2018-2019 revenue calculation adjustments as well as expenses not anticipated at the time of budget development as outlined in the table below.

Revenue Adjustments:

• Adjustment to the LCFF Enrollment – ADA	\$ (219,059)
• Recalculation of One-Time Mandate Dollars	\$ (181,126)
• Local Revenue (Interest)	\$ 100

Revenue Subtotal	<u>\$ (400,085)</u>
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Expense Adjustments:

• Adjustment for BTSA Stipend	\$ (26,994)
• Roll-over of Site Discretionary Funds	\$ (59,391)
• Increase in Property Liability Insurance	\$ (17,019)
• Miscellaneous Expense Adjustments	\$ (5,053)

Expense Subtotal	<u>\$ (108,457)</u>
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Contribution Adjustment

• Increase in Special Education to CCOE	\$ (157,557)
• Decrease in Title III Contribution (Grant Increased)	\$ 14,676
	<u>\$ (142,881)</u>

Total Changes	<u>\$ (651,423)</u>
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## MULTI-YEAR PROJECTIONS

As the LCFF and the LCAP continue to evolve, the impact to the District remains unique and budget guidance continues to be situational as one-size solutions never fit all situations; there are several calculations that determine the amount a district will receive in a given year under the LCFF. The core components of this formula are the calculation of each district's Floor, Minimum State Aid (commonly referred to as "hold harmless"), and LCFF Target.

Regardless, the basics of fiscal solvency remain the same. Budgets and multi-year projections (MYPs) will continue to be prepared with the same acute awareness of the district's tolerance for risk, trend analysis, structural deficits, cash position, status of labor negotiations, student enrollment, and reserve levels.

As the District incorporates full implementation of the LCFF into the MYP, a unique set of financial risk factors combined with overarching risk factors such as uncertainty over the state's economic forecast will have to be considered. All of these risk factors are critically important in determining reserve levels and contingency planning. In July, the Department of Finance (DOF) updated its estimates for LCFF gap funding for 2018-19 and beyond at 100%.

Although full implementation of the LCFF is welcome, it does bring another unique variable to the MYP; funding increases will be tied to COLA only. For the District, estimated increases in 2019-2020, 2020-2021 are \$415,541 and \$357,524 respectively as shown below in Chart #3 – MYP LCFF Entitlement Calculation.

CALCULATE LCFF PHASE-IN ENTITLEMENT											
				2019-20						2020-21	
LOCAL CONTROL FUNDING FORMULA TARGET				15,261,411						15,618,935	
LOCAL CONTROL FUNDING FORMULA FLOOR				14,845,867						14,845,867	
LCFF Need (LCFF Target less LCFF Floor, if positive)				-						-	
Current Year Gap Funding				100.00%	-		100.00%				-
ECONOMIC RECOVERY PAYMENT					-						-
Miscellaneous Adjustments					-						-
LCFF Entitlement before Minimum State Aid provision				15,261,411						15,618,935	
CALCULATE STATE AID											
Transition Entitlement				15,261,411						15,618,935	
Local Revenue (including RDA)				(3,650,644)						(3,650,644)	
Gross State Aid				11,610,767						11,968,291	
LCFF Phase-In Entitlement (before COE trans				15,261,411						15,618,935	
CHANGE OVER PRIOR YEAR		2.80%	415,541			2.34%		357,524			

Chart #3 – MYP LCFF Entitlement Calculation

As the level of funding begins to taper off, the disproportion between the rate of increase for revenues versus the rate of increase in expenses is clear. Although the MYP shows projected year #1 and projected year #2 as being structurally balanced, it is based upon on-going expenditure reductions of \$250,000 occurring as part of Budget Development of fiscal 2019-2020 (Chart #4 – First Interim MYP).

The MYP is conservative in nature and this current iteration is a “worst-case scenario” to allow risk(s) to be highlighted. The 2018-2019 budget will continue to be evaluated and recommended changes will be presented to the Board of Education at the time of the Second Interim Report.

Colusa Unified School District  
First Interim Report - Multi Year Projection

	First Interim 2018.19			Year 1 - Projected 2019.20			Year 2 - Projected 2020.21		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>A. REVENUES</b>									
LCFF Sources	14,845,870	-	14,845,870	15,261,411	-	15,261,411	15,618,935	-	15,618,935
Federal Revenues	10,000	314,301	324,301	10,000	314,301	324,301	10,000	314,301	324,301
Other State Revenues	536,482	1,272,025	1,808,507	275,410	1,304,716	1,580,126	282,763	1,339,552	1,622,315
Other Local Revenues	122,100	9,875	131,975	122,100	9,875	131,975	122,100	9,875	131,975
Other Sources	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>15,514,452</b>	<b>1,596,201</b>	<b>17,110,653</b>	<b>15,668,921</b>	<b>1,628,892</b>	<b>17,297,813</b>	<b>16,033,798</b>	<b>1,663,728</b>	<b>17,697,526</b>
<b>B. EXPENDITURES</b>									
<b>Certificated Salaries</b>									
Base Salaries	6,515,588	163,500	6,679,088	6,515,588	163,500	6,679,088	6,645,900	166,770	6,812,670
Step and Column				130,312	3,270	133,582	132,918	3,335	136,253
Cost of Living				-	-	-	-	-	-
Other Adjustments (STRS)		Not included in total		26,167	657	26,824	29,202	733	29,935
Total Certificated Salaries	6,515,588	163,500	6,679,088	6,645,900	166,770	6,812,670	6,778,818	170,105	6,948,923
<b>Classified Salaries</b>									
Base Salaries	1,936,342	536,100	2,472,442	1,936,342	536,100	2,472,442	1,975,068	546,821	2,521,889
Step and Column				38,726	10,721	49,447	39,501	10,936	50,437
Cost of Living				-	-	-	-	-	-
Other Adjustments (PERS)		Not included in total		10,882	3,013	13,895	12,181	3,372	15,553
Total Classified Salaries	1,936,342	536,100	2,472,442	1,975,068	546,821	2,521,889	2,014,569	557,757	2,572,326
Employee Benefits	3,115,636	672,736	3,788,372	3,152,685	676,406	3,829,091	3,194,068	680,511	3,874,579
Books and Supplies	864,276	295,840	1,160,116	713,561	301,757	1,015,318	727,832	307,792	1,035,624
Services, Other Operating Exp	1,252,294	358,576	1,610,870	1,277,340	365,748	1,643,088	1,302,887	373,063	1,675,950
Capital Outlay	123,900	172,173	296,073	123,900	172,173	296,073	123,900	172,173	296,073
Other Outgo	75,045	1,263,100	1,338,145	76,546	1,288,362	1,364,908	78,077	1,314,129	1,392,206
Direct Support / Indirect Cost	(47,459)	27,459	(20,000)	(48,408)	28,008	(20,400)	(49,376)	28,568	(20,808)
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers Out	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000
Future TFs / Shifts / Deducts	-	-	-	(250,000)	-	(250,000)	(250,000)	-	(250,000)
Contributions	1,893,373	(1,893,373)	-	1,931,240	(1,931,240)	-	1,969,865	(1,969,865)	-
<b>TOTAL EXPENDITURES</b>	<b>15,748,994</b>	<b>1,596,112</b>	<b>17,345,107</b>	<b>15,617,832</b>	<b>1,614,805</b>	<b>17,232,637</b>	<b>15,910,640</b>	<b>1,634,233</b>	<b>17,544,873</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(234,542)</b>	<b>89</b>	<b>(234,454)</b>	<b>51,089</b>	<b>14,086</b>	<b>65,176</b>	<b>123,158</b>	<b>29,494</b>	<b>152,653</b>

Chart #4 – First Interim MYP

## RESERVES

The District's oversight agent, the Colusa County Office of Education, continues to reinforce the need for reserves over the minimum reserve requirements. The experience of the latest recession has clearly demonstrated the minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than one month of payroll for many districts. As such, the Board of Education and the Administration have established a minimum fund balance reserve of 5%, or \$867,255.

The adequacy of a reserve level should be assessed based on the LEA's own specific circumstances, and numerous models are available for consideration. Examples include:

- The Government Finance Officers Association recommends reserves equal to two months of average general fund operating expenditures, or about 17%.
- Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserves by comparing them to statewide averages, which have hovered around 15% for California unified school districts in recent years.
- The Fiscal Crisis and Management Assistance Team emphasizes the need to assess not only fund balance but also actual cash on hand.

There are a variety of benefits to the District for maintaining higher than minimum reserves including but not limited to:

- Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs.
- Protection against exposure to significant one-time outlays such as disasters, lawsuits, or material audit finding.
- Protection against the volatility of state revenues.
- Protection against the volatility of property tax revenues for basic aid districts.
- Cash management / avoiding the cost of borrowing cash.
- Protection against declining enrollment.
- Protection against the expiration of parcel taxes.
- Protection to cover increases in fixed and statutory costs.
- Financial flexibility to shift resources as priorities set through the LCAP process change.
- Planning for major projects such as information technology upgrades or deferred maintenance.

However, of all the reasons for carrying higher than minimum reserves, protecting against state revenue volatility is one of the most compelling. This was especially true during LCFF implementation because gap percentage funding is correlated with Proposition 98 growth. By providing a buffer from volatile state revenues, maintaining higher than minimum reserves creates stability to maintain instructional services and programs.

## CONCLUSION

Overall the District's fiscal position is stable. The current interim report has made adjustments to revenues, but the expenses within the budget still need to be evaluated to determine if cost savings can be realized. A new Governor will take office in January 2019, and the District should remain cautious regarding priority commitments to the LCFF and discretionary funding. The Governor is to reveal his priorities which are due in January with his budget proposal for fiscal 2019-2020. In the interim, we must continue to be prudent in the development of the Local Control Accountability Plan which will continue to guide the spending habits of the District for the next three (3) years.

# GENERAL FUND



2018-19 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	15,064,929.00	14,845,870.00	5,882,110.00	14,845,870.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	717,608.00	536,482.00	3,820.48	536,482.00	0.00	0.0%
4) Other Local Revenue		8600-8799	122,000.00	122,100.00	110,333.77	122,100.00	0.00	0.0%
5) TOTAL, REVENUES			15,914,537.00	15,514,452.00	5,996,264.25	15,514,452.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	6,493,588.00	6,515,588.00	2,582,729.38	6,515,588.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,936,342.00	1,936,342.00	782,119.40	1,936,342.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,112,153.00	3,115,635.55	1,174,322.92	3,115,635.55	0.00	0.0%
4) Books and Supplies		4000-4999	797,412.00	864,275.83	302,541.95	864,275.83	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,243,084.00	1,252,294.08	724,770.10	1,252,294.08	0.00	0.0%
6) Capital Outlay		6000-6999	117,000.00	123,900.00	76,916.04	123,900.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	75,045.00	75,045.00	30,772.33	75,045.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(47,459.00)	(47,459.00)	0.00	(47,459.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			13,727,165.00	13,835,621.46	5,674,172.12	13,835,621.46		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			2,187,372.00	1,678,830.54	322,092.13	1,678,830.54		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,750,492.00)	(1,893,373.00)	0.00	(1,893,373.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,770,492.00)	(1,913,373.00)	0.00	(1,913,373.00)		

2018-19 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			416,880.00	(234,542.46)	322,092.13	(234,542.46)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,668,829.53	1,668,829.53		1,668,829.53	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)			1,668,829.53	1,668,829.53		1,668,829.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,668,829.53	1,668,829.53		1,668,829.53		
2) Ending Balance, June 30 (E + F1e)			2,085,709.53	1,434,287.07		1,434,287.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,350.00	30,350.00		30,350.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,220,882.53	536,682.07		536,682.07		
Set Aside for Technology	0000	9780		272,366.00				
Set Aside for Vehicles	0000	9780		130,682.00				
Set Aside for Curriculum	0000	9780		86,093.48				
Set Aside - Curriculum	1100	9780		47,540.59				
Set Aside for Technology	0000	9780				272,366.00		
Set Aside for Vehicles	0000	9780				130,682.00		
Set Aside for Curriculum	0000	9780				86,093.48		
Set Aside for Curriculum	1100	9780				47,540.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	834,477.00	867,255.00		867,255.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	9,598,869.00	8,947,074.00	5,320,072.00	8,947,074.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,966,060.00	2,248,152.00	562,038.00	2,248,152.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	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	3,500,000.00	3,298,270.00	0.00	3,298,270.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	296,763.00	0.00	296,763.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	6,915.00	0.00	6,915.00	0.00	0.0%
Supplemental Taxes		8044	0.00	54,561.00	0.00	54,561.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(28,672.00)	0.00	(28,672.00)	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	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	22,807.00	0.00	22,807.00	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			15,064,929.00	14,845,870.00	5,882,110.00	14,845,870.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,064,929.00	14,845,870.00	5,882,110.00	14,845,870.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	499,488.00	318,362.00	0.00	318,362.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	213,120.00	213,120.00	3,820.48	213,120.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			717,608.00	536,482.00	3,820.48	536,482.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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	9,000.00	9,000.00	1,350.00	9,000.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	25,043.23	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	10,000.00	10,000.00	0.00	10,000.00	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		
All Other Local Revenue		8699	98,000.00	98,100.00	83,940.54	98,100.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>122,000.00</b>	<b>122,100.00</b>	<b>110,333.77</b>	<b>122,100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>15,914,537.00</b>	<b>15,514,452.00</b>	<b>5,996,264.25</b>	<b>15,514,452.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	5,505,988.00	5,505,988.00	2,202,548.87	5,505,988.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	272,900.00	272,900.00	89,912.28	272,900.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	691,700.00	691,700.00	281,468.23	691,700.00	0.00	0.0%
Other Certificated Salaries		1900	23,000.00	45,000.00	8,800.00	45,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,493,588.00	6,515,588.00	2,582,729.38	6,515,588.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	209,042.00	209,042.00	98,515.48	209,042.00	0.00	0.0%
Classified Support Salaries		2200	799,200.00	799,200.00	310,413.27	799,200.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	211,000.00	211,000.00	70,726.72	211,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	535,200.00	535,200.00	219,295.11	535,200.00	0.00	0.0%
Other Classified Salaries		2900	181,900.00	181,900.00	83,168.82	181,900.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,936,342.00	1,936,342.00	782,119.40	1,936,342.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	998,510.00	1,001,825.05	405,464.05	1,001,825.05	0.00	0.0%
PERS		3201-3202	288,520.00	288,681.19	113,298.93	288,681.19	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	242,497.00	242,503.31	88,392.43	242,503.31	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,232,960.00	1,232,960.00	455,598.41	1,232,960.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,159.00	4,159.00	1,682.57	4,159.00	0.00	0.0%
Workers' Compensation		3601-3602	245,507.00	245,507.00	77,391.96	245,507.00	0.00	0.0%
OPEB, Allocated		3701-3702	100,000.00	100,000.00	32,494.57	100,000.00	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			3,112,153.00	3,115,635.55	1,174,322.92	3,115,635.55	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	189,500.00	188,500.00	33,940.67	188,500.00	0.00	0.0%
Books and Other Reference Materials		4200	41,675.00	41,675.00	22,341.77	41,675.00	0.00	0.0%
Materials and Supplies		4300	325,799.00	390,394.58	155,166.20	390,394.58	0.00	0.0%
Noncapitalized Equipment		4400	240,438.00	243,706.25	91,093.31	243,706.25	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			797,412.00	864,275.83	302,541.95	864,275.83	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	81,724.00	80,032.00	13,313.97	80,032.00	0.00	0.0%
Dues and Memberships		5300	12,061.00	15,148.00	16,122.49	15,148.00	0.00	0.0%
Insurance		5400-5450	158,827.00	175,845.90	163,242.90	175,845.90	0.00	0.0%
Operations and Housekeeping Services		5500	456,000.00	456,000.00	254,481.47	456,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	126,600.00	119,970.00	32,500.64	119,970.00	0.00	0.0%
Transfers of Direct Costs		5710	(116,876.00)	(110,357.00)	995.53	(110,357.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(40,000.00)	(40,000.00)	0.00	(40,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	455,748.00	450,655.18	242,255.07	450,655.18	0.00	0.0%
Communications		5900	109,000.00	105,000.00	1,858.03	105,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,243,084.00	1,252,294.08	724,770.10	1,252,294.08	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,000.00	11,000.00	27,202.84	11,000.00	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	106,000.00	112,900.00	49,713.20	112,900.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			117,000.00	123,900.00	76,916.04	123,900.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	20,000.00	20,000.00	3,250.00	20,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	55,045.00	55,045.00	27,522.33	55,045.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			75,045.00	75,045.00	30,772.33	75,045.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(27,459.00)	(27,459.00)	0.00	(27,459.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(47,459.00)	(47,459.00)	0.00	(47,459.00)	0.00	0.0%
TOTAL, EXPENDITURES			13,727,165.00	13,835,621.46	5,674,172.12	13,835,621.46	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(1,750,492.00)	(1,893,373.00)	0.00	(1,893,373.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,750,492.00)	(1,893,373.00)	0.00	(1,893,373.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,770,492.00)	(1,913,373.00)	0.00	(1,913,373.00)	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	343,910.00	314,301.00	75,620.00	314,301.00	0.00	0.0%
3) Other State Revenue		8300-8599	838,105.00	1,272,024.72	295,306.15	1,272,024.72	0.00	0.0%
4) Other Local Revenue		8600-8799	9,875.00	9,875.00	0.00	9,875.00	0.00	0.0%
5) TOTAL, REVENUES			1,191,890.00	1,596,200.72	370,926.15	1,596,200.72		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	178,500.00	163,500.00	48,357.17	163,500.00	0.00	0.0%
2) Classified Salaries		2000-2999	546,100.00	536,100.00	205,182.00	536,100.00	0.00	0.0%
3) Employee Benefits		3000-3999	671,219.00	672,736.45	83,542.00	672,736.45	0.00	0.0%
4) Books and Supplies		4000-4999	152,994.00	295,840.00	68,991.14	295,840.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	239,567.00	358,576.29	13,722.19	358,576.29	0.00	0.0%
6) Capital Outlay		6000-6999	21,000.00	172,173.43	19,243.02	172,173.43	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,105,543.00	1,263,100.00	561,879.00	1,263,100.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	27,459.00	27,459.00	0.00	27,459.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,942,382.00	3,489,485.17	1,000,916.52	3,489,485.17		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,750,492.00)	(1,893,284.45)	(629,990.37)	(1,893,284.45)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,750,492.00	1,893,373.00	0.00	1,893,373.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,750,492.00	1,893,373.00	0.00	1,893,373.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	88.55	(629,990.37)	88.55		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,874.33	48,874.33		48,874.33	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)			48,874.33	48,874.33		48,874.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,874.33	48,874.33		48,874.33		
2) Ending Balance, June 30 (E + F1e)			48,874.33	48,962.88		48,962.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	48,874.33	48,962.88		48,962.88		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	255,333.00	214,985.00	53,746.00	214,985.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	40,000.00	33,477.00	7,558.00	33,477.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	2,586.00	647.00	2,586.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	40,000.00	54,676.00	13,669.00	54,676.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	8,577.00	8,577.00	0.00	8,577.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>343,910.00</b>	<b>314,301.00</b>	<b>75,620.00</b>	<b>314,301.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	76,880.00	76,880.00	6,450.32	76,880.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	273,225.00	273,225.00	0.00	273,225.00	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	285,233.43	285,233.43	285,233.43	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	488,000.00	636,686.29	3,622.40	636,686.29	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>838,105.00</b>	<b>1,272,024.72</b>	<b>295,306.15</b>	<b>1,272,024.72</b>	<b>0.00</b>	<b>0.0%</b>

2018-19 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	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	9,875.00	9,875.00	0.00	9,875.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,875.00	9,875.00	0.00	9,875.00	0.00	0.0%
TOTAL, REVENUES			1,191,890.00	1,596,200.72	370,926.15	1,596,200.72	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	178,500.00	163,500.00	48,357.17	163,500.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			178,500.00	163,500.00	48,357.17	163,500.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	270,500.00	260,500.00	108,644.74	260,500.00	0.00	0.0%
Classified Support Salaries		2200	152,400.00	152,400.00	54,927.36	152,400.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	123,200.00	123,200.00	41,609.90	123,200.00	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			546,100.00	536,100.00	205,182.00	536,100.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	427,300.00	427,300.00	6,638.01	427,300.00	0.00	0.0%
PERS		3201-3202	92,300.00	93,413.35	31,393.33	93,413.35	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	44,556.00	44,960.10	15,809.82	44,960.10	0.00	0.0%
Health and Welfare Benefits		3401-3402	74,600.00	74,600.00	23,741.59	74,600.00	0.00	0.0%
Unemployment Insurance		3501-3502	361.00	361.00	126.44	361.00	0.00	0.0%
Workers' Compensation		3601-3602	32,102.00	32,102.00	5,832.81	32,102.00	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			671,219.00	672,736.45	83,542.00	672,736.45	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	500.00	240.77	500.00	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	141,994.00	284,340.00	67,934.47	284,340.00	0.00	0.0%
Noncapitalized Equipment		4400	11,000.00	11,000.00	815.90	11,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			152,994.00	295,840.00	68,991.14	295,840.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	35,687.00	21,855.40	5,297.72	21,855.40	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	87,000.00	79,400.00	402.50	79,400.00	0.00	0.0%
Transfers of Direct Costs		5710	116,880.00	110,357.00	0.00	110,357.00	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	146,963.89	8,021.97	146,963.89	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			239,567.00	358,576.29	13,722.19	358,576.29	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	21,000.00	172,173.43	19,243.02	172,173.43	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			21,000.00	172,173.43	19,243.02	172,173.43	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,105,543.00	1,263,100.00	561,879.00	1,263,100.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	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)			1,105,543.00	1,263,100.00	561,879.00	1,263,100.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	27,459.00	27,459.00	0.00	27,459.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			27,459.00	27,459.00	0.00	27,459.00	0.00	0.0%
TOTAL, EXPENDITURES			2,942,382.00	3,489,485.17	1,000,916.52	3,489,485.17	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	1,750,492.00	1,893,373.00	0.00	1,893,373.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,750,492.00	1,893,373.00	0.00	1,893,373.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,750,492.00	1,893,373.00	0.00	1,893,373.00	0.00	0.0%



2018-19 First Interim  
General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	15,064,929.00	14,845,870.00	5,882,110.00	14,845,870.00	0.00	0.0%
2) Federal Revenue		8100-8299	353,910.00	324,301.00	75,620.00	324,301.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,555,713.00	1,808,506.72	299,126.63	1,808,506.72	0.00	0.0%
4) Other Local Revenue		8600-8799	131,875.00	131,975.00	110,333.77	131,975.00	0.00	0.0%
5) TOTAL, REVENUES			17,106,427.00	17,110,652.72	6,367,190.40	17,110,652.72		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	6,672,088.00	6,679,088.00	2,631,086.55	6,679,088.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,482,442.00	2,472,442.00	987,301.40	2,472,442.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,783,372.00	3,788,372.00	1,257,864.92	3,788,372.00	0.00	0.0%
4) Books and Supplies		4000-4999	950,406.00	1,160,115.83	371,533.09	1,160,115.83	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,482,651.00	1,610,870.37	738,492.29	1,610,870.37	0.00	0.0%
6) Capital Outlay		6000-6999	138,000.00	296,073.43	96,159.06	296,073.43	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,180,588.00	1,338,145.00	592,651.33	1,338,145.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			16,669,547.00	17,325,106.63	6,675,088.64	17,325,106.63		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			436,880.00	(214,453.91)	(307,898.24)	(214,453.91)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,000.00)	(20,000.00)	0.00	(20,000.00)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			416,880.00	(234,453.91)	(307,898.24)	(234,453.91)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,717,703.86	1,717,703.86		1,717,703.86	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)			1,717,703.86	1,717,703.86		1,717,703.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,717,703.86	1,717,703.86		1,717,703.86		
2) Ending Balance, June 30 (E + F1e)			2,134,583.86	1,483,249.95		1,483,249.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,350.00	30,350.00		30,350.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	48,874.33	48,962.88		48,962.88		
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	1,220,882.53	536,682.07		536,682.07		
Set Aside for Technology	0000	9780		272,366.00				
Set Aside for Vehicles	0000	9780		130,682.00				
Set Aside for Curriculum	0000	9780		86,093.48				
Set Aside - Curriculum	1100	9780		47,540.59				
Set Aside for Technology	0000	9780				272,366.00		
Set Aside for Vehicles	0000	9780				130,682.00		
Set Aside for Curriculum	0000	9780				86,093.48		
Set Aside for Curriculum	1100	9780				47,540.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	834,477.00	867,255.00		867,255.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	9,598,869.00	8,947,074.00	5,320,072.00	8,947,074.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,966,060.00	2,248,152.00	562,038.00	2,248,152.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	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	3,500,000.00	3,298,270.00	0.00	3,298,270.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	296,763.00	0.00	296,763.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	6,915.00	0.00	6,915.00	0.00	0.0%
Supplemental Taxes		8044	0.00	54,561.00	0.00	54,561.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(28,672.00)	0.00	(28,672.00)	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	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	22,807.00	0.00	22,807.00	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			15,064,929.00	14,845,870.00	5,882,110.00	14,845,870.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>15,064,929.00</b>	<b>14,845,870.00</b>	<b>5,882,110.00</b>	<b>14,845,870.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	255,333.00	214,985.00	53,746.00	214,985.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	40,000.00	33,477.00	7,558.00	33,477.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	2,586.00	647.00	2,586.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	40,000.00	54,676.00	13,669.00	54,676.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	8,577.00	8,577.00	0.00	8,577.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>353,910.00</b>	<b>324,301.00</b>	<b>75,620.00</b>	<b>324,301.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	499,488.00	318,362.00	0.00	318,362.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	290,000.00	290,000.00	10,270.80	290,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	273,225.00	273,225.00	0.00	273,225.00	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	285,233.43	285,233.43	285,233.43	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	493,000.00	641,686.29	3,622.40	641,686.29	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,555,713.00</b>	<b>1,808,506.72</b>	<b>299,126.63</b>	<b>1,808,506.72</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	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	9,000.00	9,000.00	1,350.00	9,000.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	25,043.23	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	19,875.00	19,875.00	0.00	19,875.00	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	98,000.00	98,100.00	83,940.54	98,100.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			131,875.00	131,975.00	110,333.77	131,975.00	0.00	0.0%
TOTAL, REVENUES			17,106,427.00	17,110,652.72	6,367,190.40	17,110,652.72	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	5,684,488.00	5,669,488.00	2,250,906.04	5,669,488.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	272,900.00	272,900.00	89,912.28	272,900.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	691,700.00	691,700.00	281,468.23	691,700.00	0.00	0.0%
Other Certificated Salaries		1900	23,000.00	45,000.00	8,800.00	45,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,672,088.00	6,679,088.00	2,631,086.55	6,679,088.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	479,542.00	469,542.00	207,160.22	469,542.00	0.00	0.0%
Classified Support Salaries		2200	951,600.00	951,600.00	365,340.63	951,600.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	334,200.00	334,200.00	112,336.62	334,200.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	535,200.00	535,200.00	219,295.11	535,200.00	0.00	0.0%
Other Classified Salaries		2900	181,900.00	181,900.00	83,168.82	181,900.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,482,442.00	2,472,442.00	987,301.40	2,472,442.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,425,810.00	1,429,125.05	412,102.06	1,429,125.05	0.00	0.0%
PERS		3201-3202	380,820.00	382,094.54	144,692.26	382,094.54	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	287,053.00	287,463.41	104,202.25	287,463.41	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,307,560.00	1,307,560.00	479,340.00	1,307,560.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,520.00	4,520.00	1,809.01	4,520.00	0.00	0.0%
Workers' Compensation		3601-3602	277,609.00	277,609.00	83,224.77	277,609.00	0.00	0.0%
OPEB, Allocated		3701-3702	100,000.00	100,000.00	32,494.57	100,000.00	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			3,783,372.00	3,788,372.00	1,257,864.92	3,788,372.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	189,500.00	189,000.00	34,181.44	189,000.00	0.00	0.0%
Books and Other Reference Materials		4200	41,675.00	41,675.00	22,341.77	41,675.00	0.00	0.0%
Materials and Supplies		4300	467,793.00	674,734.58	223,100.67	674,734.58	0.00	0.0%
Noncapitalized Equipment		4400	251,438.00	254,706.25	91,909.21	254,706.25	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			950,406.00	1,160,115.83	371,533.09	1,160,115.83	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	117,411.00	101,887.40	18,611.69	101,887.40	0.00	0.0%
Dues and Memberships		5300	12,061.00	15,148.00	16,122.49	15,148.00	0.00	0.0%
Insurance		5400-5450	158,827.00	175,845.90	163,242.90	175,845.90	0.00	0.0%
Operations and Housekeeping Services		5500	456,000.00	456,000.00	254,481.47	456,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	213,600.00	199,370.00	32,903.14	199,370.00	0.00	0.0%
Transfers of Direct Costs		5710	4.00	0.00	995.53	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(40,000.00)	(40,000.00)	0.00	(40,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	455,748.00	597,619.07	250,277.04	597,619.07	0.00	0.0%
Communications		5900	109,000.00	105,000.00	1,858.03	105,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,482,651.00	1,610,870.37	738,492.29	1,610,870.37	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	32,000.00	183,173.43	46,445.86	183,173.43	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	106,000.00	112,900.00	49,713.20	112,900.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			138,000.00	296,073.43	96,159.06	296,073.43	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,125,543.00	1,283,100.00	565,129.00	1,283,100.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	55,045.00	55,045.00	27,522.33	55,045.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,180,588.00	1,338,145.00	592,651.33	1,338,145.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			16,669,547.00	17,325,106.63	6,675,088.64	17,325,106.63	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%



Resource	Description	2018-19
		Projected Year Totals
3010	ESSA: Title I, Part A, Basic Grants Low-Inco	88.55
6300	Lottery: Instructional Materials	11,971.44
7338	College Readiness Block Grant	36,902.89
Total, Restricted Balance		48,962.88

# OTHER FUNDS

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	630,000.00	630,000.00	126,732.42	630,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	73,000.00	73,000.00	9,594.83	73,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	214,700.00	214,700.00	4,946.53	214,700.00	0.00	0.0%
5) TOTAL, REVENUES			917,700.00	917,700.00	141,273.78	917,700.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	321,071.00	322,071.00	126,692.80	322,071.00	0.00	0.0%
3) Employee Benefits		3000-3999	164,421.00	164,421.00	50,309.24	164,421.00	0.00	0.0%
4) Books and Supplies		4000-4999	341,500.00	341,500.00	120,695.12	341,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	53,500.00	53,500.00	1,113.61	53,500.00	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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			900,492.00	901,492.00	298,810.77	901,492.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			17,208.00	16,208.00	(157,536.99)	16,208.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	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			20,000.00	20,000.00	0.00	20,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			37,208.00	36,208.00	(157,536.99)	36,208.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,244.96	40,244.96		40,244.96	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)			40,244.96	40,244.96		40,244.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,244.96	40,244.96		40,244.96		
2) Ending Balance, June 30 (E + F1e)			77,452.96	76,452.96		76,452.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	77,452.96	76,452.96		76,452.96		
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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	630,000.00	630,000.00	126,732.42	630,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			630,000.00	630,000.00	126,732.42	630,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	73,000.00	73,000.00	9,594.83	73,000.00	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			73,000.00	73,000.00	9,594.83	73,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	214,000.00	214,000.00	4,352.68	214,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	700.00	700.00	593.85	700.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			214,700.00	214,700.00	4,946.53	214,700.00	0.00	0.0%
TOTAL, REVENUES			917,700.00	917,700.00	141,273.78	917,700.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated 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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	240,230.00	241,230.00	83,675.38	241,230.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	80,841.00	80,841.00	43,017.42	80,841.00	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			321,071.00	322,071.00	126,692.80	322,071.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	57,992.00	57,992.00	18,894.41	57,992.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	24,562.00	24,562.00	9,064.70	24,562.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	74,000.00	74,000.00	19,373.16	74,000.00	0.00	0.0%
Unemployment Insurance		3501-3502	161.00	161.00	63.00	161.00	0.00	0.0%
Workers' Compensation		3601-3602	7,706.00	7,706.00	2,913.97	7,706.00	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			164,421.00	164,421.00	50,309.24	164,421.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	6.09	20,000.00	0.00	0.0%
Noncapitalized Equipment		4400	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Food		4700	320,000.00	320,000.00	120,689.03	320,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			341,500.00	341,500.00	120,695.12	341,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	769.56	1,500.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	344.05	5,000.00	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	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			53,500.00	53,500.00	1,113.61	53,500.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			900,492.00	901,492.00	298,810.77	901,492.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			20,000.00	20,000.00	0.00	20,000.00		



Resource	Description	2018/19
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	76,452.96
Total, Restricted Balance		76,452.96

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(24.64)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(24.64)	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(24.64)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(24.64)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
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)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(24.64)	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	(24.64)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(24.64)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			0.00	0.00	0.00	0.00		

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

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	103,000.00	103,000.00	13,307.83	103,000.00	0.00	0.0%
5) TOTAL, REVENUES			103,000.00	103,000.00	13,307.83	103,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,000.00	13,000.00	8,573.13	13,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	90,000.00	0.00	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			103,000.00	103,000.00	8,573.13	103,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	4,734.70	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	4,734.70	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	445,068.56	445,068.56		445,068.56	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)			445,068.56	445,068.56		445,068.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			445,068.56	445,068.56		445,068.56		
2) Ending Balance, June 30 (E + F1e)			445,068.56	445,068.56		445,068.56		
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	445,068.56	445,068.56		445,068.56		
Future Facility Project(s) Reserve	0000	9780	445,068.56					
Future Facility Project(s) Reserve	0000	9780		445,068.56				
Future Facility Project(s) Reserve	0000	9780				445,068.56		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	4,784.12	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	98,000.00	98,000.00	8,523.71	98,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			103,000.00	103,000.00	13,307.83	103,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			103,000.00	103,000.00	13,307.83	103,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.00	1,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	12,000.00	8,573.13	12,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,000.00	13,000.00	8,573.13	13,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	90,000.00	0.00	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			100,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			103,000.00	103,000.00	8,573.13	103,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	406,500.00	406,500.00	4,885.08	406,500.00	0.00	0.0%
5) TOTAL, REVENUES			410,000.00	410,000.00	4,885.08	410,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	410,000.00	410,000.00	0.00	410,000.00	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			410,000.00	410,000.00	0.00	410,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	4,885.08	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	4,885.08	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	449,490.77	449,490.77		449,490.77	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)			449,490.77	449,490.77		449,490.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			449,490.77	449,490.77		449,490.77		
2) Ending Balance, June 30 (E + F1e)			449,490.77	449,490.77		449,490.77		
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	449,490.77	449,490.77		449,490.77		
Future Debt Service Reserve	0000	9780	449,490.77					
Future Debt Service Reserve	0000	9780		449,490.77				
Future Debt Service Reserve	0000	9780				449,490.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	403,000.00	403,000.00	0.00	403,000.00	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	500.00	500.00	0.00	500.00	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	3,000.00	3,000.00	4,885.08	3,000.00	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			406,500.00	406,500.00	4,885.08	406,500.00	0.00	0.0%
TOTAL, REVENUES			410,000.00	410,000.00	4,885.08	410,000.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	410,000.00	410,000.00	0.00	410,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			410,000.00	410,000.00	0.00	410,000.00	0.00	0.0%
TOTAL, EXPENDITURES			410,000.00	410,000.00	0.00	410,000.00		

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

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

# SUPPLEMENTAL SCHEDULES

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

Signed: \_\_\_\_\_

District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 17, 2018

Signed: \_\_\_\_\_

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Scott A. Lantsberger

Telephone: 530.458.7791

Title: Interim Chief Business Official

E-mail: slantsberger@colusa.k12.ca.us

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,454.68	1,430.33	1,430.33	1,430.33	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	1,454.68	1,430.33	1,430.33	1,430.33	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	2.56	2.90	2.90	2.90	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	2.56	2.90	2.90	2.90	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	1,457.24	1,433.23	1,433.23	1,433.23	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Colusa Unified (61598) - 2018.19 First Interim Report				11.20.2018		v19.2b
LOCAL CONTROL FUNDING FORMULA				2018-19		
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment				3 yr average	COLA & Augmentation 72.59% 72.59%	3.700% <b>2018-19</b>
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	422.96	7,459	776	1,196	724	4,295,085
Grades 4-6	353.39	7,571		1,099	666	3,299,259
Grades 7-8	206.22	7,796		1,132	686	1,982,492
Grades 9-12	450.66	9,034	235	1,346	815	5,150,991
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	1,433.23	11,509,328	434,123	1,733,950	1,050,427	14,727,828
Targeted Instructional Improvement Block Grant						72,847
Home-to-School Transportation						45,195
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						<b>14,845,870</b>
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE
ECONOMIC RECOVERY TARGET PAYMENT				3/4		
CALCULATE LCFF FLOOR						
				12-13 Rate	18-19 ADA	
Current year Funded ADA times Base per ADA				5,573.96	1,433.23	7,988,767
Current year Funded ADA times Other RL per ADA				47.53	1,433.23	68,121
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,491,489
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,927.24	1,433.23	4,195,408
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						<b>13,743,785</b>
CALCULATE LCFF PHASE-IN ENTITLEMENT						
				<b>2018-19</b>		
LOCAL CONTROL FUNDING FORMULA TARGET				14,845,870		
LOCAL CONTROL FUNDING FORMULA FLOOR				13,743,785		
LCFF Need (LCFF Target less LCFF Floor, if positive)				1,102,085		
Current Year Gap Funding				100.00% 1,102,085		
ECONOMIC RECOVERY PAYMENT				-		
Miscellaneous Adjustments				-		
LCFF Entitlement before Minimum State Aid provision				<b>14,845,870</b>		
CALCULATE STATE AID						
Transition Entitlement				14,845,870		
Local Revenue (including RDA)				(3,650,644)		
Gross State Aid				<b>11,195,226</b>		
CALCULATE MINIMUM STATE AID						
				12-13 Rate	18-19 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA				5,621.49	1,433.23	8,056,888
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(3,650,644)
Subtotal State Aid for Historical RL/Charter General BG						4,406,244
Categorical funding from 2012-13						1,491,489
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						<b>5,897,733</b>
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
Local Control Funding Formula Floor plus Funded Gap				-		
Minimum State Aid plus Property Taxes including RDA				-		
Offset				-		
Minimum State Aid Prior to Offset				-		
Total Minimum State Aid with Offset				-		
TOTAL STATE AID				<b>11,195,226</b>		
Additional State Aid (Additional SA)				-		
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				<b>14,845,870</b>		
CHANGE OVER PRIOR YEAR				8.82%	1,202,954	
LCFF Entitlement PER ADA				<b>10,358</b>		
PER ADA CHANGE OVER PRIOR YEAR				7.92%	760	
BASIC AID STATUS (school districts only)				Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2018-19
State Aid	11.05%	1,113,658				11,195,226
Property Taxes net of in-lieu	2.51%	89,296				3,650,644
Charter in-Lieu Taxes	0.00%	-				-
LCFF pre COE, Choice, Supp	8.82%	1,202,954				<b>14,845,870</b>

Colusa Unified School District  
Multiyear Projection Assumptions Summary  
2018-2019 First Interim Budget  
December 17, 2018

Fiscal 2018-19

Revenues: Overall revenues for fiscal 2016-17 are anticipated to increase by \$4,266 or 0.02%. This increase is primarily attributable to the posting of carryover revenue in the Restricted General Fund. The unrestricted general fund saw a \$400,085 decrease, or 2.58%. The revenue projection assumes 100% of ADA projected growth will materialize.

Expenditures: Overall expenditures are projected to increase by \$655,559 or 3.78%. The expenditure increase is attributable primarily to cost(s) associated with carryover, an increase to the special education contribution, and balance of salaries and benefits.

Fiscal 2019-20

Revenues: State revenues are projected to be funded at 100% of the LCFF projected COLA of 2.57%. This results in a projected increase in revenue of \$415,541. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2019. State revenue is reduced by 2018-19 one-time funds of \$261,072. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. Contributions to CalSTRS and CalPERS increase by \$81K. All other expenses assume an inflationary factor of 2.0%. Balancing of the fiscal year will require expenditure reductions of \$250K.

Fiscal 2020-21

Revenues: State revenues are projected to be funded at 100% of the LCFF projected COLA, or 2.67%. This results in a projected increase in funding of \$327,524. Enrollment projections remain conservative and continue to assume no growth in enrollment or attendance. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures plus an increase to CalSTRS and CalPERS of \$95K. All other expenses assume an inflationary factor of 2.0%.

Colusa Unified School District  
First Interim Report - Multi Year Projection

First Interim 2018.19			Year 1 - Projected 2019.20			Year 2 - Projected 2020.21		
Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>A. REVENUES</b>								
LCFF Sources	-	14,845,870	15,261,411	-	15,261,411	15,618,935	-	15,618,935
Federal Revenues	314,301	324,301	10,000	314,301	324,301	10,000	314,301	324,301
Other State Revenues	1,272,025	1,808,507	275,410	1,304,716	1,580,126	282,763	1,339,552	1,622,315
Other Local Revenues	9,875	131,975	122,100	9,875	131,975	122,100	9,875	131,975
Other Sources	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,596,201</b>	<b>17,110,653</b>	<b>15,668,921</b>	<b>1,628,892</b>	<b>17,297,813</b>	<b>16,033,798</b>	<b>1,663,728</b>	<b>17,697,526</b>
<b>B. EXPENDITURES</b>								
Certificated Salaries								
Base Salaries	163,500	6,679,088	6,515,588	163,500	6,679,088	6,645,900	166,770	6,812,670
Step and Column			130,312	3,270	133,582	132,918	3,335	136,253
Cost of Living			-	-	-	-	-	-
Other Adjustments (STRS)	Not included in total		26,167	657	26,824	29,202	733	29,935
Total Certificated Salaries	163,500	6,679,088	6,645,900	166,770	6,812,670	6,778,818	170,105	6,948,923
Classified Salaries								
Base Salaries	536,100	2,472,442	1,936,342	536,100	2,472,442	1,975,068	546,821	2,521,889
Step and Column			38,726	10,721	49,447	39,501	10,936	50,437
Cost of Living			-	-	-	-	-	-
Other Adjustments (PERS)	Not included in total		10,882	3,013	13,895	12,181	3,372	15,553
Total Classified Salaries	536,100	2,472,442	1,975,068	546,821	2,521,889	2,014,569	557,757	2,572,326
Employee Benefits	672,736	3,788,372	3,115,636	676,406	3,829,091	3,194,068	680,511	3,874,579
Books and Supplies	295,840	1,160,116	864,276	301,757	1,015,318	727,832	307,792	1,035,624
Services, Other Operating Exp	358,576	1,610,870	1,252,294	365,748	1,643,088	1,302,887	373,063	1,675,950
Capital Outlay	172,173	296,073	123,900	172,173	296,073	123,900	172,173	296,073
Other Outgo	1,263,100	1,338,145	75,045	1,288,362	1,364,908	78,077	1,314,129	1,392,206
Direct Support / Indirect Cost	27,459	(20,000)	(47,459)	28,008	(20,400)	(49,376)	28,568	(20,808)
Other Financing Uses	-	-	-	-	-	-	-	-
Transfers Out	-	20,000	20,000	-	20,000	20,000	-	20,000
<b>Future TFs / Shifts / Deducts</b>	<b>-</b>	<b>-</b>	<b>(250,000)</b>	<b>-</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>	<b>(250,000)</b>
Contributions	(1,893,373)	-	1,893,373	(1,931,240)	-	1,969,865	(1,969,865)	-
<b>TOTAL EXPENDITURES</b>	<b>1,596,112</b>	<b>17,345,107</b>	<b>15,617,832</b>	<b>1,614,805</b>	<b>17,232,637</b>	<b>15,910,640</b>	<b>1,634,233</b>	<b>17,544,873</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>								
	89	(234,454)	51,089	14,086	65,176	123,158	29,494	152,653
<b>E. FUND BALANCE, RESERVES</b>								
Beginning Balance	48,874	1,717,704	1,668,830	48,963	1,483,250	1,485,377	63,049	1,548,426
Estimated Ending Balance	48,963	1,483,250	1,434,288	63,049	1,548,426	1,608,535	92,543	1,701,079
<b>F. COMPONENTS OF ENDING FUND BALANCE</b>								
a) Nonspendable								
Revolving Cash			30,350			30,350		
Stores	-	-	-	-	-	-	-	-
b) Restricted	48,963		-	63,049		-	92,543	
c) Committed								
d) Assigned			536,683	593,395		700,942		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties (5%)	-		867,255	861,632	-	877,244	-	
Unassigned/Unappropriated Amount	-	-	-	-	-	-	-	-

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	14,845,870.00	2.80%	15,261,411.00	2.34%	15,618,935.00
2. Federal Revenues	8100-8299	10,000.00	0.00%	10,000.00	0.00%	10,000.00
3. Other State Revenues	8300-8599	536,482.00	-48.66%	275,410.00	2.67%	282,763.00
4. Other Local Revenues	8600-8799	122,100.00	0.00%	122,100.00	0.00%	122,100.00
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	(1,893,373.00)	2.00%	(1,931,240.00)	2.00%	(1,969,865.00)
6. Total (Sum lines A1 thru A5c)		13,621,079.00	0.86%	13,737,681.00	2.37%	14,063,933.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,515,588.00		6,645,900.00
b. Step & Column Adjustment				130,312.00		132,918.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,515,588.00	2.00%	6,645,900.00	2.00%	6,778,818.00
2. Classified Salaries						
a. Base Salaries				1,936,342.00		1,975,068.00
b. Step & Column Adjustment				38,726.00		39,501.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,936,342.00	2.00%	1,975,068.00	2.00%	2,014,569.00
3. Employee Benefits	3000-3999	3,115,635.55	1.19%	3,152,685.00	1.31%	3,194,068.00
4. Books and Supplies	4000-4999	864,275.83	-17.44%	713,561.00	2.00%	727,832.00
5. Services and Other Operating Expenditures	5000-5999	1,252,294.08	2.00%	1,277,340.00	2.00%	1,302,887.00
6. Capital Outlay	6000-6999	123,900.00	0.00%	123,900.00	0.00%	123,900.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	75,045.00	2.00%	76,546.00	2.00%	78,077.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(47,459.00)	2.00%	(48,408.00)	2.00%	(49,376.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	(250,000.00)	0.00%	(250,000.00)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,855,621.46	-1.22%	13,686,592.00	1.86%	13,940,775.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(234,542.46)		51,089.00		123,158.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,668,829.53		1,434,287.07		1,485,376.07
2. Ending Fund Balance (Sum lines C and D1)		1,434,287.07		1,485,376.07		1,608,534.07
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	536,682.07		536,681.00		700,940.07
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	867,255.00		861,632.00		877,244.00
2. Unassigned/Unappropriated	9790	0.00		56,713.07		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,434,287.07		1,485,376.07		1,608,534.07

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	867,255.00		861,632.00		877,244.00
c. Unassigned/Unappropriated	9790	0.00		56,713.07		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)		867,255.00		918,345.07		877,244.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	314,301.00	0.00%	314,301.00	0.00%	314,301.00
3. Other State Revenues	8300-8599	1,272,024.72	2.57%	1,304,716.00	2.67%	1,339,552.00
4. Other Local Revenues	8600-8799	9,875.00	0.00%	9,875.00	0.00%	9,875.00
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	1,893,373.00	2.00%	1,931,240.00	2.00%	1,969,865.00
6. Total (Sum lines A1 thru A5c)		3,489,573.72	2.02%	3,560,132.00	2.06%	3,633,593.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				163,500.00		166,770.00
b. Step & Column Adjustment				3,270.00		3,335.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	163,500.00	2.00%	166,770.00	2.00%	170,105.00
2. Classified Salaries						
a. Base Salaries				536,100.00		546,821.00
b. Step & Column Adjustment				10,721.00		10,936.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	536,100.00	2.00%	546,821.00	2.00%	557,757.00
3. Employee Benefits	3000-3999	672,736.45	0.55%	676,406.00	0.61%	680,511.00
4. Books and Supplies	4000-4999	295,840.00	2.00%	301,757.00	2.00%	307,792.00
5. Services and Other Operating Expenditures	5000-5999	358,576.29	2.00%	365,748.00	2.00%	373,063.00
6. Capital Outlay	6000-6999	172,173.43	0.00%	172,173.00	0.00%	172,173.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,263,100.00	2.00%	1,288,362.00	2.00%	1,314,129.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	27,459.00	2.00%	28,008.00	2.00%	28,568.00
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)		3,489,485.17	1.62%	3,546,045.00	1.64%	3,604,098.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		88.55		14,087.00		29,495.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		48,874.33		48,962.88		63,049.88
2. Ending Fund Balance (Sum lines C and D1)		48,962.88		63,049.88		92,544.88
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	48,962.88		63,049.88		92,544.88
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)		48,962.88		63,049.88		92,544.88

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	14,845,870.00	2.80%	15,261,411.00	2.34%	15,618,935.00
2. Federal Revenues	8100-8299	324,301.00	0.00%	324,301.00	0.00%	324,301.00
3. Other State Revenues	8300-8599	1,808,506.72	-12.63%	1,580,126.00	2.67%	1,622,315.00
4. Other Local Revenues	8600-8799	131,975.00	0.00%	131,975.00	0.00%	131,975.00
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)		17,110,652.72	1.09%	17,297,813.00	2.31%	17,697,526.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,679,088.00		6,812,670.00
b. Step & Column Adjustment				133,582.00		136,253.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,679,088.00	2.00%	6,812,670.00	2.00%	6,948,923.00
2. Classified Salaries						
a. Base Salaries				2,472,442.00		2,521,889.00
b. Step & Column Adjustment				49,447.00		50,437.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,472,442.00	2.00%	2,521,889.00	2.00%	2,572,326.00
3. Employee Benefits	3000-3999	3,788,372.00	1.07%	3,829,091.00	1.19%	3,874,579.00
4. Books and Supplies	4000-4999	1,160,115.83	-12.48%	1,015,318.00	2.00%	1,035,624.00
5. Services and Other Operating Expenditures	5000-5999	1,610,870.37	2.00%	1,643,088.00	2.00%	1,675,950.00
6. Capital Outlay	6000-6999	296,073.43	0.00%	296,073.00	0.00%	296,073.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,338,145.00	2.00%	1,364,908.00	2.00%	1,392,206.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,000.00)	2.00%	(20,400.00)	2.00%	(20,808.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	(250,000.00)	0.00%	(250,000.00)
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		17,345,106.63	-0.65%	17,232,637.00	1.81%	17,544,873.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(234,453.91)		65,176.00		152,653.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,717,703.86		1,483,249.95		1,548,425.95
2. Ending Fund Balance (Sum lines C and D1)		1,483,249.95		1,548,425.95		1,701,078.95
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740	48,962.88		63,049.88		92,544.88
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	536,682.07		536,681.00		700,940.07
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	867,255.00		861,632.00		877,244.00
2. Unassigned/Unappropriated	9790	0.00		56,713.07		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,483,249.95		1,548,425.95		1,701,078.95

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	867,255.00		861,632.00		877,244.00
c. Unassigned/Unappropriated	9790	0.00		56,713.07		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)		867,255.00		918,345.07		877,244.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.33%		5.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,430.33		1,430.33		1,430.33
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		17,345,106.63		17,232,637.00		17,544,873.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		17,345,106.63		17,232,637.00		17,544,873.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		520,353.20		516,979.11		526,346.19
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)		520,353.20		516,979.11		526,346.19
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			2,074,657.00	2,117,814.00	952,555.00	2,407,159.00	2,651,963.00	2,448,415.00	3,128,011.60	2,848,171.36
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,330,018.00	0.00	2,660,036.00	1,330,018.00	562,038.00	0.00	1,099,045.00	604,941.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	1,814,419.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	75,620.00	37,302.15	89,525.16	0.00
Other State Revenue	8300-8599		0.00	0.00	0.00	3,820.00	295,306.00	301,876.20	75,469.05	60,375.24
Other Local Revenue	8600-8799		0.00	0.00	0.00	109,658.00	676.00	3,000.00	3,000.00	3,000.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,330,018.00	0.00	2,660,036.00	1,443,496.00	933,640.00	2,156,597.35	1,267,039.21	668,316.24
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		88,937.00	633,632.00	628,607.00	634,068.00	645,842.00	628,607.00	628,607.00	628,607.00
Classified Salaries	2000-2999		105,252.00	216,080.00	211,010.00	207,599.00	247,360.00	212,163.00	212,163.00	212,163.00
Employee Benefits	3000-3999		66,901.00	326,626.00	291,000.00	290,339.00	283,000.00	361,500.00	361,500.00	361,500.00
Books and Supplies	4000-4999		148,304.00	71,757.00	95,384.00	11,097.00	70,979.00	38,129.75	83,885.45	15,251.90
Services	5000-5999		346,240.00	107,555.00	116,897.00	67,756.00	100,277.00	124,592.00	124,592.00	124,592.00
Capital Outlay	6000-6599		11,275.00	35,176.00	0.00	41,390.00	8,318.00	28,559.00	28,559.00	28,559.00
Other Outgo	7000-7499		393,315.00	0.00	3,250.00	166,564.00	0.00	107,573.00	107,573.00	107,573.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,160,224.00	1,390,826.00	1,346,148.00	1,418,813.00	1,355,776.00	1,501,123.75	1,546,879.45	1,478,245.90
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	286,330.00	115,013.00	29,714.00	(24,634.00)	4,903.00	137,211.00	24,123.00	0.00	0.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		286,330.00	115,013.00	29,714.00	(24,634.00)	4,903.00	137,211.00	24,123.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(384,760.00)	241,650.00	(195,853.00)	(165,350.00)	(215,218.00)	(81,377.00)	0.00	0.00	0.00
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(384,760.00)	241,650.00	(195,853.00)	(165,350.00)	(215,218.00)	(81,377.00)	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		671,090.00	(126,637.00)	225,567.00	140,716.00	220,121.00	218,588.00	24,123.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			43,157.00	(1,165,259.00)	1,454,604.00	244,804.00	(203,548.00)	679,596.60	(279,840.24)	(809,929.66)
F. ENDING CASH (A + E)			2,117,814.00	952,555.00	2,407,159.00	2,651,963.00	2,448,415.00	3,128,011.60	2,848,171.36	2,038,241.70
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		2,038,241.70	1,198,600.93	2,841,411.85	2,027,496.77				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	601,941.00	1,163,979.00	601,941.00	1,244,269.00	0.00	(3,000.00)	11,195,226.00	11,195,226.00
Property Taxes	8020-8079	0.00	1,813,418.00	0.00	0.00	0.00	0.00	3,627,837.00	3,627,837.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	22,807.00	0.00	0.00	22,807.00	22,807.00
Federal Revenue	8100-8299	79,577.92	4,973.62	37,302.15	0.00	0.00	0.00	324,301.00	324,301.00
Other State Revenue	8300-8599	15,093.81	150,938.10	75,469.32	830,159.00	0.00	0.00	1,808,506.72	1,808,506.72
Other Local Revenue	8600-8799	3,000.00	3,000.00	3,000.00	3,641.00	0.00	0.00	131,975.00	131,975.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		699,612.73	3,136,308.72	717,712.47	2,100,876.00	0.00	(3,000.00)	17,110,652.72	17,110,652.72
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	628,607.00	628,607.00	628,607.00	276,360.00	0.00	0.00	6,679,088.00	6,679,088.00
Classified Salaries	2000-2999	212,163.00	212,163.00	212,163.00	212,163.00	0.00	0.00	2,472,442.00	2,472,442.00
Employee Benefits	3000-3999	361,500.00	361,500.00	361,500.00	361,506.00	0.00	0.00	3,788,372.00	3,788,372.00
Books and Supplies	4000-4999	76,259.50	30,503.80	68,633.55	114,389.25	335,541.63	0.00	1,160,115.83	1,160,115.83
Services	5000-5999	124,592.00	124,592.00	124,592.00	124,593.37	0.00	0.00	1,610,870.37	1,610,870.37
Capital Outlay	6000-6599	28,559.00	28,559.00	28,559.00	28,560.43	0.00	0.00	296,073.43	296,073.43
Other Outgo	7000-7499	107,573.00	107,573.00	107,573.00	109,578.00	0.00	0.00	1,318,145.00	1,318,145.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	20,000.00	0.00	0.00	20,000.00	20,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		1,539,253.50	1,493,497.80	1,531,627.55	1,247,150.05	335,541.63	0.00	17,345,106.63	17,345,106.63
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	286,330.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	286,330.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	(416,148.00)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(416,148.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	702,478.00	
E. NET INCREASE/DECREASE (B - C + D)		(839,640.77)	1,642,810.92	(813,915.08)	853,725.95	(335,541.63)	(3,000.00)	468,024.09	(234,453.91)
F. ENDING CASH (A + E)		1,198,600.93	2,841,411.85	2,027,496.77	2,881,222.72				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,542,681.09	

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

##### Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	1,455.00	1,430.33		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>1,455.00</b>	<b>1,430.33</b>	<b>-1.7%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	1,455.00	1,430.33		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>1,455.00</b>	<b>1,430.33</b>	<b>-1.7%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	1,455.00	1,430.33		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>1,455.00</b>	<b>1,430.33</b>	<b>-1.7%</b>	<b>Met</b>

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

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

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

**Explanation:**

(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	1,450	1,482		
Charter School	0	0		
<b>Total Enrollment</b>	<b>1,450</b>	<b>1,482</b>	<b>2.2%</b>	<b>Not Met</b>
1st Subsequent Year (2019-20)				
District Regular	1,450	1,482		
Charter School	0	0		
<b>Total Enrollment</b>	<b>1,450</b>	<b>1,482</b>	<b>2.2%</b>	<b>Not Met</b>
2nd Subsequent Year (2020-21)				
District Regular	1,450	1,482		
Charter School	0	0		
<b>Total Enrollment</b>	<b>1,450</b>	<b>1,482</b>	<b>2.2%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

First Interim is using October pupil count of 1482 for enrollment.



**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	1,400	1,462	
Charter School			
<b>Total ADA/Enrollment</b>	<b>1,400</b>	<b>1,462</b>	<b>95.8%</b>
Second Prior Year (2016-17)			
District Regular	1,402	1,479	
Charter School			
<b>Total ADA/Enrollment</b>	<b>1,402</b>	<b>1,479</b>	<b>94.8%</b>
First Prior Year (2017-18)			
District Regular	1,419	1,450	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>1,419</b>	<b>1,450</b>	<b>97.9%</b>
Historical Average Ratio:			96.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>96.7%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	1,430	1,482		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>1,430</b>	<b>1,482</b>	<b>96.5%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	1,430	1,482		
Charter School		0		
<b>Total ADA/Enrollment</b>	<b>1,430</b>	<b>1,482</b>	<b>96.5%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	1,430	1,482		
Charter School		0		
<b>Total ADA/Enrollment</b>	<b>1,430</b>	<b>1,482</b>	<b>96.5%</b>	<b>Met</b>

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

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

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

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

#### 4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	15,064,929.00	14,845,870.00	-1.5%	Met
1st Subsequent Year (2019-20)	15,492,729.00	15,261,441.00	-1.5%	Met
2nd Subsequent Year (2020-21)	15,858,313.00	15,618,935.00	-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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

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

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	10,212,208.36	12,340,392.77	82.8%
Second Prior Year (2016-17)	10,360,958.51	12,227,735.27	84.7%
First Prior Year (2017-18)	10,912,336.00	12,919,952.27	84.5%
	Historical Average Ratio:		84.0%

  

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	3.0%	3.0%	3.0%
	81.0% to 87.0%	81.0% to 87.0%	81.0% to 87.0%

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	11,567,565.55	13,835,621.46	83.6%	Met
1st Subsequent Year (2019-20)	11,773,653.00	13,916,592.00	84.6%	Met
2nd Subsequent Year (2020-21)	11,987,455.00	14,170,775.00	84.6%	Met

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

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

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

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

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2018-19)	353,910.00	324,301.00	-8.4%	Yes
1st Subsequent Year (2019-20)	296,000.00	324,301.00	9.6%	Yes
2nd Subsequent Year (2020-21)	296,000.00	324,301.00	9.6%	Yes

**Explanation:**  
(required if Yes)

For First Interim, all federal programs were reviewed and awards brought to current levels. Future years assume flat funding.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	1,555,713.00	1,808,506.72	16.2%	Yes
1st Subsequent Year (2019-20)	1,056,218.00	1,580,126.00	49.6%	Yes
2nd Subsequent Year (2020-21)	1,056,218.00	1,622,315.00	53.6%	Yes

**Explanation:**  
(required if Yes)

For First Interim, all Other State revenue was reviewed and awards brought to current levels. Future year(s) see the reduction of one-time funding with all Other State revenue receiving a COLA of 2.57% and 2.67% respectively.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	131,875.00	131,975.00	0.1%	No
1st Subsequent Year (2019-20)	131,875.00	131,975.00	0.1%	No
2nd Subsequent Year (2020-21)	131,875.00	131,975.00	0.1%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	950,406.00	1,160,115.83	22.1%	Yes
1st Subsequent Year (2019-20)	650,000.00	1,015,318.00	56.2%	Yes
2nd Subsequent Year (2020-21)	650,000.00	1,035,624.00	59.3%	Yes

**Explanation:**  
(required if Yes)

For First Interim, expenses were aligned with increased resources to assume 100% spend in the current year. Future year(s) see the reduction of one-time expense associated with one-time funding while all other expenses in the category assuming growth of 2%.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	1,482,651.00	1,610,870.37	8.6%	Yes
1st Subsequent Year (2019-20)	1,629,110.00	1,643,088.00	0.9%	No
2nd Subsequent Year (2020-21)	1,645,117.00	1,675,950.00	1.9%	No

**Explanation:**  
(required if Yes)

For First Interim, expenses were aligned with increased resources to assume 100% spend in the current year. Future year(s) see the reduction of one-time expense associated with one-time funding while all other expenses in the category assuming growth of 2%.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2018-19)	2,041,498.00	2,264,782.72	10.9%	Not Met
1st Subsequent Year (2019-20)	1,484,093.00	2,036,402.00	37.2%	Not Met
2nd Subsequent Year (2020-21)	1,484,093.00	2,078,591.00	40.1%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	2,433,057.00	2,770,986.20	13.9%	Not Met
1st Subsequent Year (2019-20)	2,279,110.00	2,658,406.00	16.6%	Not Met
2nd Subsequent Year (2020-21)	2,295,117.00	2,711,574.00	18.1%	Not Met

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

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

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

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

For First Interim, all federal programs were reviewed and awards brought to current levels. Future years assume flat funding.

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

For First Interim, all Other State revenue was reviewed and awards brought to current levels. Future year(s) see the reduction of one-time funding with all Other State revenue receiving a COLA of 2.57% and 2.67% respectively.

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

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

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

For First Interim, expenses were aligned with increased resources to assume 100% spend in the current year. Future year(s) see the reduction of one-time expense associated with one-time funding while all other expenses in the category assuming growth of 2%.

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

For First Interim, expenses were aligned with increased resources to assume 100% spend in the current year. Future year(s) see the reduction of one-time expense associated with one-time funding while all other expenses in the category assuming growth of 2%.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	465,700.00	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		0.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input checked="" type="checkbox"/>	Other (explanation must be provided)

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

District participates in Routine Repair and Maintenance and the required contribution of \$465,700 is budgeted in OB8100

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	5.3%	5.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.7%</b>	<b>1.8%</b>	<b>1.7%</b>

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(234,542.46)	13,855,621.46	1.7%	Met
1st Subsequent Year (2019-20)	51,089.00	13,686,592.00	N/A	Met
2nd Subsequent Year (2020-21)	123,158.00	13,940,775.00	N/A	Met

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

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

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

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

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2018-19)		1,483,249.95	Met
1st Subsequent Year (2019-20)		1,548,425.95	Met
2nd Subsequent Year (2020-21)		1,701,078.95	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)		2,881,222.72	Met

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

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

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

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



**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,430	1,430	1,430
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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):

No

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

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

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

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	17,345,106.63	17,232,637.00	17,544,873.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	17,345,106.63	17,232,637.00	17,544,873.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	520,353.20	516,979.11	526,346.19
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>520,353.20</b>	<b>516,979.11</b>	<b>526,346.19</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year 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)	867,255.00	861,632.00	877,244.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	56,713.07	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)	867,255.00	918,345.07	877,244.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.33%	5.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>520,353.20</b>	<b>516,979.11</b>	<b>526,346.19</b>
Status:	Met	Met	Met

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

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

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

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

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

- 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)?

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2018-19)	(1,750,498.00)	(1,893,373.00)	8.2%	142,875.00	Not Met
1st Subsequent Year (2019-20)	(1,600,651.00)	(1,931,240.00)	20.7%	330,589.00	Not Met
2nd Subsequent Year (2020-21)	(1,616,658.00)	(1,969,865.00)	21.8%	353,207.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2018-19)	20,000.00	20,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	20,000.00	20,000.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption 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)

Post budget adoption, contribution to COE operated special education program increase by \$150K+/- . Future years increased all cost by 2%.

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

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

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

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

--

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

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


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

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
295,974.00	1,324,934.00
0.00	0.00
295,974.00	1,324,934.00

- 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.

Estimated	Actuarial
	Jun 30, 2018

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	109,038.00
0.00	115,555.00
0.00	136,264.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
- 
- Current Year (2018-19)
- 
- 1st Subsequent Year (2019-20)
- 
- 2nd Subsequent Year (2020-21)

0.00	100,000.00
0.00	115,555.00
0.00	136,264.00

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

100,000.00	109,038.00
70,000.00	115,555.00
70,000.00	136,264.00

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

0	8
0	10
0	12

4. Comments:

District offers maximum benefit for qualifying retirees of \$50,000 not to exceed \$10,000 per year.



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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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


4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

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	73.0	74.0	74.0	74.0

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

No

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?

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

69,000

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
934,780	934,780	934,780
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

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

No		
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**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
130,500	133,582	136,253
2.0%	2.0%	2.0%

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

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

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

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

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

Note: Item #7.2 above represents the cost to the District (100%) which is capped.

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

**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	72.0	73.0	73.0	73.0

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

No

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?

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

22,000

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
446,780	446,780	446,780
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

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

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
48,445	49,447	50,437
2.0%	2.0%	2.0%

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

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

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

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

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

Note: Item #7.2 above represents the cost to the District (100%) which is capped.


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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

n/a

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	13.0	13.0	13.0	13.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

## S9. Status of Other Funds

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

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

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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.

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## ADDITIONAL FISCAL INDICATORS

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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)

No

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

Yes

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

No

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

No

**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?

No

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

No

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

No

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

No

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

Yes

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

**Comments:**  
(optional)

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

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