

2018-19 First Interim Budget



Business Services

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www.hemetusd.org



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Graduating All Students
College & Career
Ready

HEMET

UNIFIED SCHOOL DISTRICT

The Premier Choice

Elementary School:

A College & Career Ready student will demonstrate critical thinking skills, read and write at grade-level and have a strong foundation of number sense and conceptual math.

Middle School:

A College & Career Ready student will demonstrate critical thinking skills, read and write at grade-level and be ready for algebra by the end of middle school.

High School:

A College & Career Ready student will read and write at or above a 12th grade level, have completed Algebra II and demonstrated the cognitive competencies; creativity, collaboration, critical thinking, communication, citizenship and character.

1

Teaching & Learning

Provide high quality teaching & learning for all students

2

Systems of Support

Develop an Integrated System Framework for academic, behavior and social emotional success for all students

Improve student outcomes and close the achievement gap for all students

3

Culture & Climate

Fully engage stakeholders to create a culture & climate to support all students



Strategies

Increase quality and rigor of grade level core curriculum and instruction

Support digital integration, infrastructure, maintenance and safety

Increase quality opportunities to participate in college and career planning and pathways

Create a system to close all identified achievement gaps by providing support to students whose academic, social and emotional needs are not met in the core program

Increase opportunities for credit recovery

Provide high quality academic intervention programs

Develop opportunities to engage students in school

Family and community engagement and involvement

Develop a safe and supportive learning environment



State Financial Outlook (LAO)

The Legislative Analyst's Office (LAO) annual California's Fiscal and Proposition 98 Outlook reports were released on November 14, 2018 for the 2019-20 budget year. In this year's Fiscal Outlook report, the LAO notes that that condition of the state's budget is healthy. State reserves continue to grow with the constitutional reserve potentially reaching \$14.5 billion by the end of the 2019-20 year and another \$14.8 billion available for allocation. This year's report indicates even under the scenario of a modest recession, the state will have sufficient reserves to cover expenses through 2022-23, providing no new commitments are made that would either reduce revenues coming in or increase ongoing expenditures.

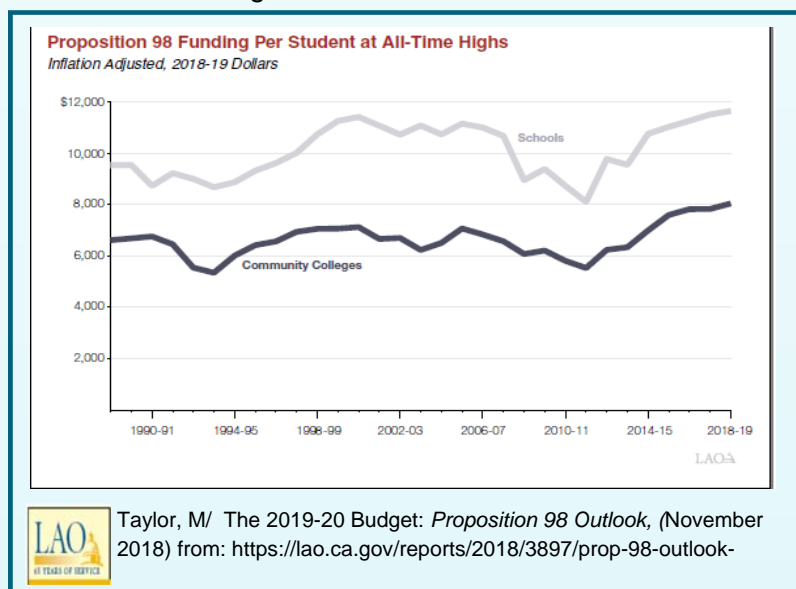
As in recent years, the LAO Fiscal Outlook presents two scenarios for the state budget going forward. One scenario looks at continued economic growth while the other scenario assumes a moderate recession beginning in the third quarter of calendar year 2020. Under the continued growth scenario, the LAO report sees state revenues growing by about 3.8 percent annually, going from \$137.5 billion in 2018-19 to \$159.3 billion in 2022-23. Assuming no new commitments, a budget surplus of about \$6.5 billion would be expected in the first year, dropping to about \$3.5 billion in 2022-23 due to natural expenditure growth. Growth would average about \$4.5 billion annually over the period.

Under the recession scenario, a total revenue loss of \$46 billion would occur over the projection period. The LAO report shows the state entering the recession with about \$30 billion in reserves and at the end of the 2022-23 still have approximately \$13.5 billion remaining. However, if new commitments were added at any point in the recession scenario, the state could easily deplete its reserves and be looking at cost cutting measures to balance the budget.

For education, the Fiscal Outlook report assumes the state will continue to fund schools at the minimum level. For 2019-20, school funding could increase by \$2.4 billion to \$80.8 billion over the current level of funding. The projected growth is related to an increase in the minimum guarantee with half of the increase coming from property tax revenue and the remaining portion from state aid. Growth in assessed valuations are responsible for the increase in revenue for schools from property taxes. After funding the minimum guarantee, the state could potentially have another \$2.8 billion available for Proposition 98 programs in 2019-20 which could be used to support the current estimated 3.1 percent cost-of-living adjustment with \$0.50 billion left for other initiatives.

According to the LAO's Proposition 98 Outlook report, per student funding reached an all-time high of \$11,645 per K-12 student in 2018-19. Adjusted for inflation, this is the highest level of school funding since passage of Proposition 98 in 1988 and is about \$1,000 more per student than districts received in 2007-08. Districts have used the increased funding to add staff and increase salaries. State-wide districts have increased staffing by about 8 percent since 2012-13 and salary and benefit costs have increased about 5.9 percent over the same period. Also putting pressure on districts, is the 10 percent growth in students requiring special education services since 2012-13.

Overall, the LAO reports school districts are in a good financial position heading into the 2019-20 year. Recent financial reports show 97 percent of districts received a 'positive' rating, indicating they will be able to meet their financial obligations in the current and two subsequent years. However, staffing related costs, including pension obligations will continue to put pressure on school district budgets and schools will need to continue to balance priorities and be cautious as they expand or implement new programs.



Executive Summary

BACKGROUND

The Education Code of the State of California requires that school districts submit to their County Office of Education interim financial reports at least twice a year. The First Interim report reflects the current financial status of the district as of October 31, as well as budget revisions based on expenditure and revenue trends and other available information. Current year actual financial data is limited for the First Interim report and as a result, the budget estimates provided are more conservative than those presented later in the year in the Second Interim and year-end reports. Projected fund balances typically are less than those reported at year-end when more concrete data is available.

Based on the financial information provided in the interim reports, the Board and Superintendent must certify that the district will be able to meet its financial obligations for the balance of the current fiscal year and two subsequent years.

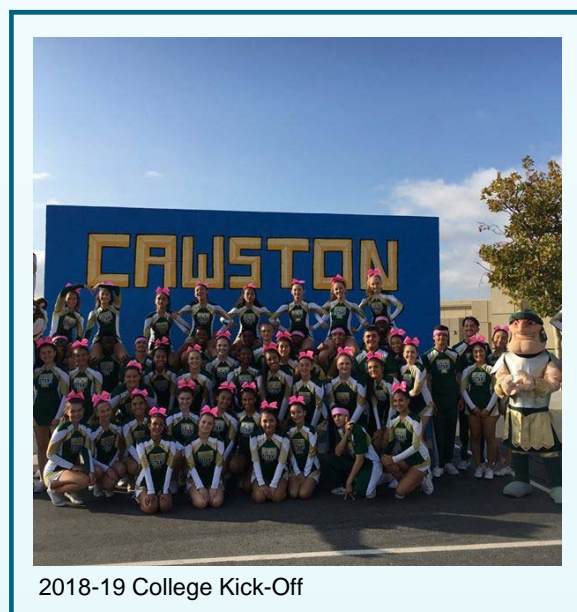
FISCAL OVERVIEW

On June 19, 2018, a week before the governor signed the state's 2018-19 budget bill, Hemet USD adopted its budget for the 2018-19 year. The budget adopted by Hemet USD was based on funding levels calculated under the Local Control Funding Formula (LCFF) using May Revise assumptions which included an LCFF cost-of-living-adjustment (COLA) rate of 3.0%. The state's June enacted budget adjusted that rate up to 3.7%, an amount in excess of the statutory calculated rate. Factoring in the increased COLA percentage, along with updated assumptions for other components of the LCFF calculation, Hemet USD's LCFF revenue is currently projected at \$222.6 million. This is an increase of \$1.3 million over the adopted budget calculation.

In addition to the change in LCFF revenue, increases are seen in federal funding for growth award amounts and carry over balances from the prior year. First Interim federal revenues are projected at \$18.5 million. Other state revenues at First Interim amount to \$25.4 million after a decrease of \$1.6 million. Reduction for one-time mandate reimbursements are off-set by growth in existing programs and added funding for new restricted programs. The budget for local revenues show an increase in the First Interim report of just over \$0.5 million and total \$17.5 million. The increase in local revenue estimates is for reimbursements from CFD's for administration and oversight costs as permitted by law that were not included in the adopted budget. Overall, the budget for combined general fund revenues in the First Interim report total \$284.0 million.

On the expenditure side, expense budgets have been revised to cover potential obligations based on current trends, encumbrances and vacant positions. In the case of some categorical programs in the restricted general fund, expense budgets equate to the full grant award although that amount may not be fully expended in the current year. Expenditure trends, as well as position vacancies, will be re-assessed in the Second Interim report and budgets will be revised again as necessary.

First Interim combined general fund expenditures are projected at \$289.3 million, an increase of just over \$950,000 from October 31 budgeted costs. An increase of \$1.7 million in services/operating expenses are offset by decreases in other expenditure areas. Expenditures related to the two new state programs have not been budgeted at this time. Expenditure budgets for the new programs will be implemented once spending plans have been developed. For now, the revenue related to the new programs is held in the ending balance of the restricted general fund.



2018-19 College Kick-Off



An increase of \$300,000 is shown as a transfer out to other funds in the Other Financing Sources/Uses category to account for anticipated increased support to the Deferred Maintenance Fund from the routine restricted maintenance account.

The changes to both revenue and expenditure budgets at First Interim reduce the combined general fund ending balance by \$3.0 million. At this time, it is projected the ending balance will be \$23.1 million, with \$3.1 million attributed to restricted programs. The unrestricted ending balance is sufficient for the district to meet its board authorized 5% reserve of \$14.6 million for 2018-19.

The district has elected to commit the general fund's ending balance in excess of its required 5% reserve and reserves for stores and cash in banks for various uses. Identified planned uses in future years for the committed balances include instructional supplies, classroom furniture, equipment, textbooks and health insurance premiums.

Multi-year projections in this report use assumptions from various sources including the Fiscal Crisis Management and Assistance Team (FCMAT), School Services of California, the Riverside County Office of Education and the state Department of Finance. Absent any major changes to expenses or revenues, the multi-year projection included in the appendix of this report, show the district deficit spending in all three years of the projection and anticipates an ending balance of \$17.6 million by June 30, 2021.

FIRST INTERIM SUMMARY

Changes from the October 31 board approved operating budget:

- LCFF revenues increase by \$1,330,008
- Federal, state and local revenue decrease by \$873,217
- Transfers In/Other Sources—no change
- Expenditures increase by \$950,087
- Transfers Out/Other Uses increase by \$300,000
- Ending fund balances decreases from \$23.94 million to \$23.15 million

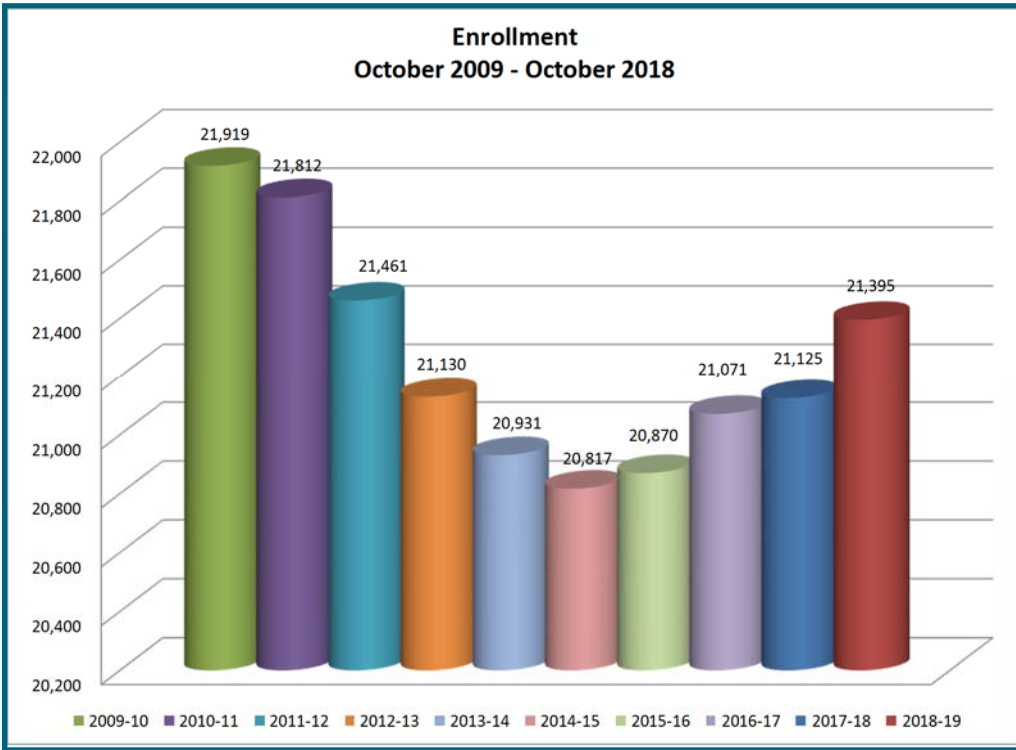


JWiens PE Class



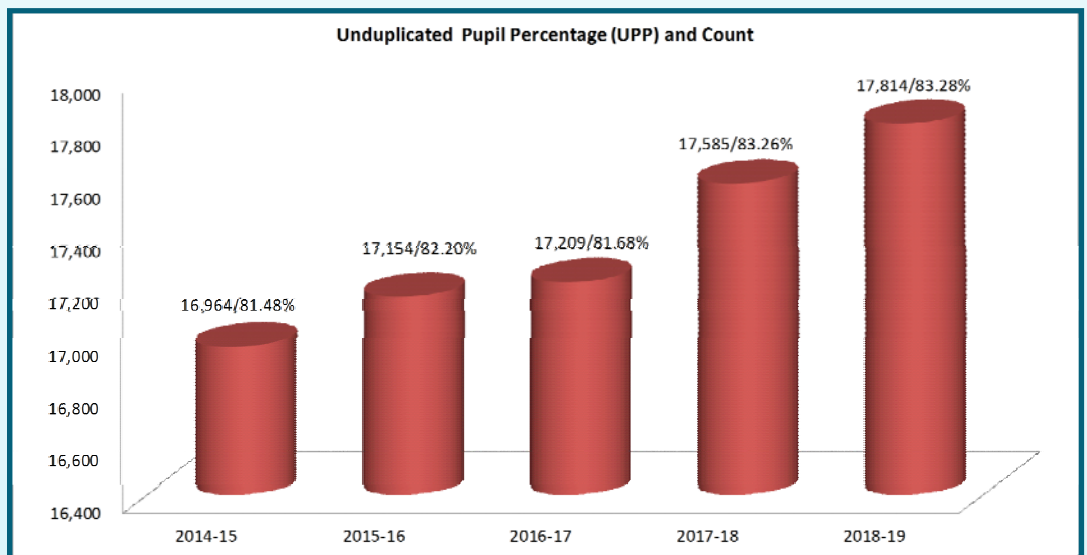
Enrollment and ADA

The preliminary official enrollment count for October 2018 is reported at 21,395, which is just six students under the adopted budget projected enrollment number. Enrollment in the district has continued to show steady growth since early October with the most recent enrollment reported at 21,456. There are another 33 district students estimated to be enrolled in non-public schools.



The district's 2018-19 P-2 ADA is currently projected at 20,234 or 94.6% of enrollment. The district is also projecting 20,234 ADA as the basis for calculating its Local Control Funding Formula (LCFF) dollars along with another 20.10 ADA for district students in county programs. The district's P-2 ADA for the LCFF calculation is adjusted by attendance for those students transferring in and out of charter schools, as well as for some special education related attendance that is reported on an annual basis.

Other student enrollment data that is important for revenue purposes is the unduplicated pupil count or percentage of district students that are identified as low income, English learners, foster youth or homeless. This information is used to calculate the district's supplemental and concentration funding under LCFF. First Interim projections show 17,814 district students and 32 students in county programs make up the unduplicated pupil percentage or UPP for Hemet USD and comprises 83.28% of combined enrollment. Final numbers for both enrollment and UPP will be released later in the year and any necessary adjustments to the LCFF calculation based on that information will be provided in the district's Second Interim report.



First Interim Budget Revisions

COMBINED GENERAL FUND

Revenues

Total general fund revenues in Hemet USD's adopted budget were projected at \$283.4 million. With the addition of carry over balances, revenues grew to \$283.6 million by October 31. Budget revisions included in the First Interim report bring general fund revenue projections to \$284.0 million. Increases to LCFF, federal and local revenues are off-set by reductions to other state revenues.

Local Control Funding Formula (LCFF)

A calculation worksheet provided by Fiscal Crisis and Management Assistant (FCMAT) in conjunction with the California Department of Education (CDE) is used to project Hemet Unified's LCFF apportionment. A copy of the calculation is included in the appendix of this report. The formula adds in grade span adjustments (GSA) for class size reduction for grades K-3 and career technical education for grades 9-12. In addition, schools receive supplemental funding at 20% of the base rate for unduplicated students counted as eligible for free and reduced meals, English learners or foster youth. A concentration grant of 50% of the base rate is provided to districts where 55% or more of the student population falls into these subgroups. Hemet USD's preliminary 2018-19 unduplicated pupil percentage (UPP) for the LCFF subgroups is 83.28% of its entire student population. The LCFF calculation uses a three year rolling average of a district's unduplicated count percentage which for Hemet USD is currently calculated at 82.74%. The unduplicated pupil percentage is not finalized until CalPADs data is certified, normally in late December, at which time some adjustments may be made to the percentages used in the current LCFF calculation. LCFF revenue comes from three sources, local property taxes, Proposition 30 revenues and state aid.

Funding levels for LCFF in Hemet Unified's 2018-19 adopted budget were calculated based on enrollment and ADA projections developed prior to the start of school, along with May Revise COLA rates. The district's LCFF revenues have been recalculated for First Interim budget revisions using enrollment and ADA projections based on October enrollment and attendance reports and the COLA rate included in the state's enacted budget.

The First Interim report projects 2018-19 general fund LCFF revenues to total \$222.6 million. This is an increase of \$1.33 million from the amount originally budgeted. The increase in LCFF revenues is primarily related to an increase in the COLA rate from 3.0% to 3.7% between the May Revise and the enacted budget.

Local taxes, including transfers to charters for in-lieu payments are estimated to make up \$27.6 million of this year's total LCFF funding. Proposition 30 revenues will total \$30.3 million and \$164.7 million will come as state aid.

Local Control Funding Formula—Full Implementation

The LCFF full funding rates based on current ADA and unduplicated count rates based on a three-year rolling average (82.74%) are listed in the table below.

FACTORS	K-3	4-6	7-8	9-12
2016-17 Base Grants	\$ 7,459	\$ 7,571	\$ 7,796	\$ 9,034
GSA Amount	\$ 776			\$ 235
Adjusted Base per ADA	\$ 8,235	\$ 7,571	\$ 7,796	\$ 9,269
Supplemental	\$ 1,363	\$ 1,253	\$ 1,290	\$ 1,534
Concentration	\$ 1,142	\$ 1,050	\$ 1,081	\$ 1,286



Federal Revenues

Combined general fund federal revenues are projected to total \$18.5 million after a First Interim increase of \$232,627 from October 31 budget amounts. The First Interim revisions provide minor adjustments to several restricted federal programs including Title I, Title II, and the School Climate Transformation grant.

Other State Revenues

Other state revenues are expected to total \$25.4 million based on First Interim projections. This is a decline of \$1.6 million from adopted budget estimates. The reduction is made up of a \$3.2 million drop in one-time mandate reimbursements off-set by an increase of \$1.6 million in new grants and increased award amounts for existing programs. The state's May Revise budget proposed the one-time mandate reimbursements would be paid at a rate of \$344 per ADA, however the enacted budget reduced that funding level to \$184 per ADA. Revenue added for new state restricted programs include \$195,343 for classified employee professional development and \$839,810 for assistance to low performing students who, based on their demographics, are not included in calculations that provide supplemental, concentration, or other funding.

Local Revenues

The budget for local revenue is expected to increase by \$508,708 to a revised projected total of \$17.5 million. The increase is for receipt of administrative oversight fees from various CFD's that the district manages. This revenue was not included in the adopted budget projections.

Expenditures

Budgeted expenditures in the combined general fund as of October 31 totaled \$288.3 million, an increase of \$795,502 from the amount estimated in the adopted budget. Budget adjustments through October 31 were made to account for prior year carry over balances in various site unrestricted allocations, as well as Title I, Title II and Headstart. First Interim budget revisions add another \$950,087 to projected general fund expenditure amounts for the 2018-19 year, bringing the total amount budgeted for expenses to \$289.3 million.

Salary and benefits costs are projected to be \$229.5 million. This is approximately \$1.1 million lower than originally estimated due to unfilled vacant positions, or positions filled later than anticipated. Expenditures for books and supplies are projected at \$17.9 million and services are budgeted at \$37.7 million. Expenses in these two categories show a combined increase over the October 31 budget amounts of almost \$2.2 million. First Interim increases in these two areas include final expenditures under the California Clean Energy and CTE grants, growth in insurance, maintenance and special education costs, and additional supplies under Title I.

In the capital outlay category, expenditures are projected at \$765,230, which is \$146,821 less than the

Summary of General Fund Revenues, Expenditures and Fund Balance

	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
Beginning Balance	\$ 24,367,609	\$ 26,168,765		\$ 26,168,765
Revenue/Sources	\$ 288,946,158	\$ 289,137,808	\$ 456,791	\$ 289,594,599
Expenses/Uses	\$ 290,565,276	\$ 291,360,778	\$ 1,250,087	\$ 292,610,865
Change in Ending Balance	(\$ 1,619,118)	(\$ 2,222,970)	(\$ 793,296)	(\$ 3,016,266)
Ending Balance	\$ 22,748,491	\$ 23,945,795	(\$ 793,296)	\$ 23,152,499
Restricted Balances/Commitments	\$ 22,748,491	\$ 23,945,795	(\$ 793,296)	\$ 23,152,499



October 31 projected amount. The reduction is related to the purchase of some grounds and custodial equipment that will be delayed until a later time.

Other Financing Sources/Uses/Contributions

Transfers In from other funds total \$5.5 million and remains unchanged from the amount projected in the district's adopted budget.

Transfers Out to other funds total \$3,295,000 and shows an increase of \$300,000. The added funds are expected to be transferred to the Deferred Maintenance Fund to support planned deferred maintenance projects. The funds are transferred from available reserves in the district's restricted routine maintenance account.

No change is made to contributions from the unrestricted general fund to the restricted general fund at this time. Contribution levels will be re-evaluated for the Second Interim budget revisions.

Combined General Fund Ending Balance

As indicated in the table below, the district's adopted budget approved in June 2018 originally anticipated a beginning fund balance for the combined general fund of \$24.36 million for the 2018-19 fiscal year. Expenses were expected to exceed revenues by \$1.6 million and the ending combined general fund balance was estimated at \$22.74 million. These balances were based on projections formulated before the close of the 2017-18 fiscal year. After accounting for all 2017-18 transactions, the general fund beginning balance grew to 26.16 million an increase of \$1.8 million from the adopted budget estimate .

The First Interim budget shows the district ending the 2018-19 year with a general fund balance of \$23.15 million. Included in the projected ending balance is \$14.6 million for a 5% reserve for economic uncertainties. On June 19, 2018 the board re-affirmed a minimum 5% reserve policy for the 2018-19 budget year with Resolution 2552. The 5% reserve was originally established by the board in April 2011.

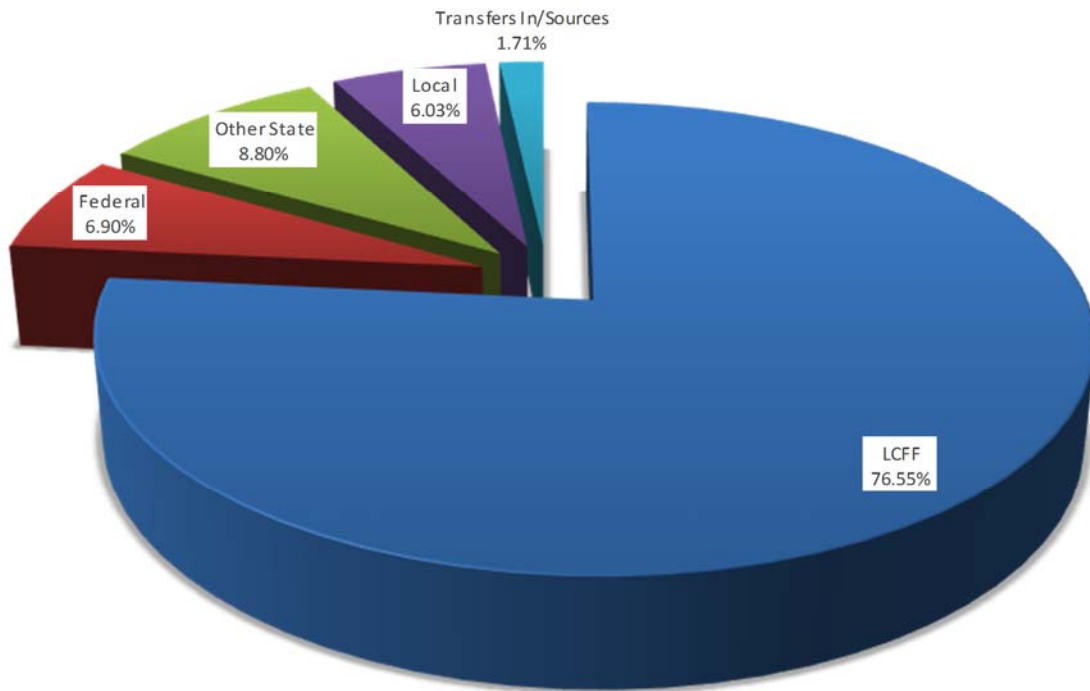
Assignments, commitments and legally restricted balances make up the remaining \$8.5 million combined general fund ending fund balance. Legally restricted balances total \$3.1 million and \$192,825 is reserved for stores inventory and cash in banks. This leaves \$5.2 million in the unrestricted general fund. Staff is proposing the board formally commit this balance for the uses identified in the table below. A resolution to commit those funds will be presented to the board for approval along with this report.

Components of Ending Balance Combined General Fund First Interim 2018-19		
	Adopted Budget	First Interim Projected Budget
Beginning Fund Balance	\$ 24,367,609	\$ 26,168,765
Net Increase/(Decrease)	(1,619,118)	(3,016,266)
Ending Fund Balance	\$ 22,748,491	\$ 23,152,499
Reserves		
5% Reserve for Economic Uncertainty	\$ 14,529,600	\$ 14,631,200
Revolving Cash	25,000	25,000
Stores Inventory Reserve	245,788	167,825
Legally and/or Restricted Carry Over	2,008,454	2,771,964
Committed - H&W Holding Accts	248,692	830,171
Committed - Textbook adoptions	2,104,427	3,000,000
Committed - Unclaimed Property		-
Committed - Instructional Mtrls & Services	3,588,530	1,425,374
Committed - Erate Projects/IT Infrastructure		300,965
Assignments	-	-
Total Reserves	\$ 22,748,491	\$ 23,152,499
Available for Board Designation	\$ -	\$ -

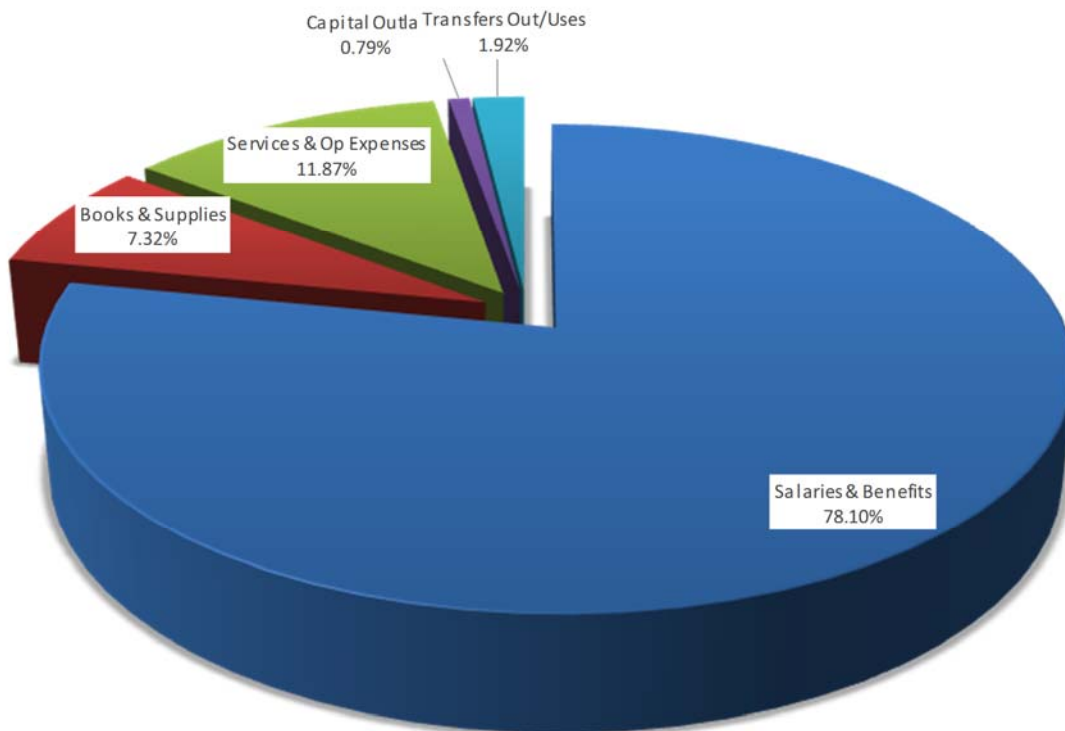


Charts

2018-19 General Fund Revenue



2018-19 General Fund Expenses



Cash Flow and Multi-Year Projections

Cash Flow

Cash flow projections for both the current and the 2019-20 fiscal years are included in the appendix of this report. The analysis indicates that Hemet USD's cash position over the two year period appears to remain stable. The district did not participate in the Tax Revenue Anticipation Note (TRAN) program this year and is relying on loans from the Self-Insurance Fund (Fund 67) to cover short-term cash short-falls. As the district spends down its general fund reserves, it will return to participating in the TRAN program in 2019-20 when an \$8.0 million loan to cover short-term cash shortfalls is anticipated.

While not evident on the 2018-19 cash flow report, a short-term loan of \$3.5 million was made to the general fund from the Self Insurance Fund in mid-September. The loan was repaid in late September. Similar short-term loans may be necessary again in November, December and May when revenues typically received late in the month, may come in after month-end payroll costs are processed.

The current cash projection shows the district will experience its lowest 2018-19 cash balance during the month of November when cash is expected to fall to approximately \$3.0 million.

Based on information currently available from payment schedules for federal and state funding, the general fund's projected cash balance as of June 30, 2019 is expected to reach \$22.7 million. The general fund cash balance at the end of the 2019-20 fiscal year is projected to be drop to approximately \$18.6 million. A TRAN in the amount of \$8.0 million is currently anticipated for 2019-20. The lowest cash balance for the 2019-20 fiscal year is projected to be \$1.5 million in May 2020 after the final installment of the 2019-20 TRAN is repaid.

Other funds in the district may experience cash shortfalls during 2018-19. These cash shortfalls will be covered by loans from the district's Self Insurance Fund which had a cash balance of \$10.8 million as of October 31, 2018. At that time, a total of \$300,000 in loans had been made from Fund 67—Self Insurance Fund to Fund 11—Adult Education Fund. Fund 12—Child Development Fund will also require periodic loans during the year due to revenues being received on a reimbursable basis after expenses are incurred. The loans to Funds 11 and 12 will be repaid before the end of the current fiscal year.



Multi-Year Projections and Assumptions

The district's multi-year projection for the 2018-19 First Interim report incorporates many of the recommendations and assumptions provided by School Services of California (SSC), the Riverside County Office of Education (RCOE) and the California Department of Finance (DOF). A worksheet provided by the Fiscal Crisis and Management Team (FCMAT), and developed in conjunction with the California Department of Education, was used to calculate Hemet Unified's current and two subsequent years LCFF apportionment. The calculation increases the LCFF base rates by COLA in each year.

For the current budget year, preliminary CalPADS data shows approximately 83.3% of its students fall into the various categories that make up the unduplicated pupil percentage (UPP). The LCFF calculation uses a three-year rolling average of the district's UPP to calculate the supplemental and concentration grants. The three-year rolling average is currently estimated at 82.74%. Enrollment and ADA for revenue projection purposes is assumed to grow slowly over the next two years. Final official enrollment and UPP for the current year will be available for the Second Interim report.

2019-20 Projected Budget

The multi-year projection indicates the combined general fund revenues and other sources will increase by a total of \$5.2 million in 2019-20 from current year budgeted revenue levels. Growth in LCFF receipts will off-set the fall off of one-time grant revenues and prior year carry over of unspent balances. LCFF revenues are estimated to increase by \$7.0 million in 2019-20 to a total of \$229.5 million. Federal and other state revenues are projected to decrease by \$1.2 million. The decrease is related to the fall off of the one-time grant funds for classified employee professional development and low performing students, and carry over balances in various accounts. Revenues in the local category are also expected to decline by approximately \$524,635 for expect drops in one-time receipts and interest earnings due to anticipated lower cash balances.

Overall 2019-20 expenses are projected to increase by \$6.1 million to \$295.4 million. Salaries and benefits increase for step and column costs, STRS and PERS rate growth and a full-year impact of the January 2019 pay increase. Reductions in supplies, services and other expenditure categories are related to the fall off of grant funding, one-time projects, and other cost saving measures.

A slight increase in transfers from other funds is projected from the Charter Fund for Special Education. No changes are anticipated for cash transferred out to other funds.

2019-20 expenses are currently expected to exceed revenues by \$3.9 million. The projected general fund ending balance at the end of the 2019-20 year is estimated at \$19.2 million. In the projection, \$14.9 million, or 5% of the combined general fund expenses, is set aside for economic uncertainty per the district's board approved policy. Other reserves are for restricted programs, health insurance premiums, textbooks, and instructional supplies and services.

	Multi-Year Projection Assumptions		
	2018-19	2019-20	2020-21
COLA (applied to LCFF base)	3.70%	2.57%	2.67%
Enrollment	21,395	21,450	21,500
ADA (excludes county)	20,234	20,306	20,355
ADA%	94.6%	94.7%	94.7%
LCFF Funded ADA (includes county)	20,254	20,326	20,375
UPP (3 Yr rolling avg)	82.74%	83.27%	83.27%
One time Mandate per ADA	\$184	\$184	\$92
Salary Increase (HTA)	Jul 1 -1.00% Jan 1- 2.00%	1.0% (full year of prior year Jan increase)	0.00%
Salary Increase (CSEA)	Jul 1— 2.0% Jan 1—1.0%	0.50 % (full year of prior year Jan increase)	0.00%
Step & Column	1.45%	1.45%	1.45%



2020-21 Projected Budget

In the third year of the projection, combined general fund revenues and transfers in grow by \$5.8 million to an estimated \$300.0 million. LCFF revenue is expected to increase by \$6.5 million. Adjustments to reflect the fall off of one-time grants show in all other revenue categories which drop by a total of \$823,184.

Expenses and transfers out to other funds projected for the 2019-20 year increase by \$3.2 million and total \$302.2 million. Salaries and benefits again increase for step and column and pension rate growth. Additional costs are planned for LCAP growth in various expenditure categories. Growth in expenditures for LCAP initiatives in 2020-21 are offset by reductions to supplies and services related to the fall-off of grant funding and carry over balances.

The district begins to slow its deficit spending trend in 2020-21 when expenses are expected outpace revenues by just \$1.6 million. In the projection, the general fund ending balance drops to \$17.6 million by June 2021. Over \$15.1 million will be set aside as a 5% reserve for economic uncertainty along with continued reserves for health insurance premiums, textbooks and instructional supplies and services.

Certification

Based on the assumptions presented in this report, the district anticipates deficit spending in each of the three years of the projection. However, it will have sufficient reserves to cover costs and will be able to meet its financial obligations in the current and next two years. As a result, the district will self-certify a positive status in the 2018-19 First Interim report.



Hemet HS Culinary Team



Local Control Accountability Plan (LCAP) Minimum Proportionality Percentage (MPP)

As part of the Education Code that authorized the Local Control Funding Formula, Local Control Accountability Plans (LCAP) are required from school districts. The LCAP is a three-year plan that includes goals for all pupils for which the district receives supplemental and concentration funding and all other pupil subgroups. Those goals are to be achieved by addressing eight educational priorities identified by the state and any local priorities identified by each school district. The LCAP must align with the district's annual budget.

The amount of supplemental and concentration funds a district receives is calculated in the LCFF worksheets provided by FCMAT. The LCFF calculator also includes the Minimum Proportionality Percentage or MPP worksheet which is used to determine the percentage a district needs to increase or improve services to the students that generate the supplement and concentration dollars over base services. In the original adopted budget for 2018-19, the estimated MPP was 30.47% or \$51.2 million. For First Interim, the 2018-19 MPP rate dropped slightly to 30.42% while the MPP dollar amount grew slightly to \$51.4 million. The MPP dollar amount is calculated based on formulas established by CDE. The MPP percentage is calculated by dividing the MPP dollar amount by the fully funded base entitlement.

Hemet Unified presented its 2018-19 LCAP for a public hearing and approval in June 2018. A copy of the plan can be found on the district's web page. The plan includes 47 items totaling over \$51.2 million dollars in projected costs. While some new initiatives were added the 2018-19 LCAP including alternative to suspension and extended day kindergarten, the majority of the plan consists of initiatives that continued from the prior years. Some of the on-going initiatives continue at the same level as prior years, others like the elementary reading initiative are offering expanded services. The cost of LCAP initiatives has grown by \$6.7 million over the prior year as the district works toward fulfilling the state and local goals to meet the needs of its students.

A summary of LCAP initiatives approved for 2018-19, their projected cost for the year and actual expenditures as of October 31 is presented in the appendix of this report.



Charter School Fund (Fund 09)

Hemet Unified operates one district-sponsored charter school, the Western Center Academy (WCA), which serves students in grades six through twelve. The school's instructional program focuses on math, science and technology. WCA is located at the Western Science Center adjacent to Diamond Valley Lake.

Revenues and expenditures for the district sponsored charter school are reported separately in Fund 09 Charter School Special Revenue Fund. Revenues are based on students' average daily attendance and other factors. Funding for the charter school comes from the state in the form of the Local Control Funding Formula and other various federal, state and local sources. The charter school receives funding for special education through the Riverside County SELPA and lottery revenue from the state based on charter ADA. In addition, WCA receives state funding as a reimbursement for a portion of its facilities rental expenses at the Western Science Center.

ENROLLMENT and ADA

Enrollment at WCA, based on preliminary CALPADS data, is reported at 671. The CalPADs data shows WCA has 229 students that are identified as either low income, English learners, foster or homeless. This equates to an Unduplicated Pupil Percentage or UPP of 34.13% for LCFF supplemental grant purposes. ADA for WCA is projected at 651 or 97.0%.

REVENUE

First Interim revenue for the Western Center Academy 2018-19 is projected at \$7.5 million. At this time, an increase of \$279,267 is made to revenue budgets. Minor adjustments are being made to LCFF receipts to account for adjustments to ADA and COLA rate changes. State revenue adjustments include a reduction to one-time mandate reimbursements due to a cut in the per ADA allocation from the May Revise rate of \$344 to the enacted budget rate of \$184. The reduction to the mandate funding is off-set by increases to the charter facility grant and new funding for the Low Performing Students and Classified Professional Development grants.

EXPENDITURES

Total expenditures for Hemet Unified's charter school at First Interim are projected to be \$8.2 million. \$1.1 million is added in the services category for an anticipated increase in lease costs due to facility expansion planned for later in the year. Increases are also projected in all other expenditure categories to accommodate routine growth.

SOURCES/USES/CONTRIBUTIONS

\$371,570 is currently budgeted as transfers out to other funds and is related to transfers from the charter school to the district's general fund for special education services. This amount remains unchanged from the adopted budget level. Under a Memorandum of Understanding with WCA, the district's restricted general fund will support all costs associated with special education services for charter students. In return, all special edu-

Charter Schools	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
Beginning Balance	\$ 1,888,681	\$ 1,673,310	\$ -0-	\$ 1,673,310
Revenue/Sources	\$ 7,288,984	\$ 7,288,984	\$ 325,982	\$ 7,568,251
Expenses/Uses	\$ 7,292,649	\$ 7,174,749	\$ 1,493,821	\$ 8,668,570
Change in Ending Balance	(\$ 3,665)	\$ 114,235	\$ 352,299	(\$ 1,100,319)
Ending Balance	\$ 1,885,016	\$ 1,787,545	\$ 325,299	\$ 572,991



cation related revenue received for charter students in Fund 09 will be transferred to the restricted general fund. The MOU also identifies fees and rates that are charged to the charter school for district services such as student attendance reporting, payroll processing, financial reporting, human services activities and technology support.

ENDING BALANCE

The charter fund is expected to end the year with a total of \$572,991 in reserves, of which \$10,794 is in the restricted lottery account and can only be spent on instructional materials.

MULTI-YEAR PROJECTION AND CASH FLOW

Multi-year projections for the charter fund show that deficit spending will be reduced to just \$11,341 in 2019-20 when one-time increased lease costs related to facility expansion drop off. WCA will continue to add to the reserves gradually over the next several years.

A cash flow analysis shows the charter school's cash reserves are projected to fall under \$145,000 by May 2019 and end the year with \$293,522 in cash on hand. It is not anticipated WCA will require any temporary loans through the end of the current budget year.



Other District Funds

Beginning Balance Changes

Fund	Adopted Budget Estimated Beginning Fund Balance	Year End Changes	Unaudited Beginning Fund Balance
Fund 03—Unrestricted General Fund	\$ 22,712,847	\$ 639,163	\$ 23,352,010
Fund 06—Restricted General Fund	1,654,763	1,161,993	2,816,756
Fund 09—Charter School (WCA)	1,888,681	(215,371)	1,673,310
Fund 11—Adult Education	38,064	(38,064)	-0-
Fund 12—Child Development	8,655	80,917	89,572
Fund 13—Cafeteria *	2,780,254	707,584	3,487,838
Fund 14—Deferred Maintenance	-0-	389,228	389,228
Fund 20—OPEB Reserve	4,908,373	5,670	4,914,043
Fund 21—Building Fund	-0-	-0-	-0-
Fund 25—Capital Facilities	3,205,866	2,417,247	5,623,113
Fund 35—County School Facilities	4,061,774	96,346	4,158,120
Fund 40—Reserve for Capital Outlay	458,587	157	458,744
Fund 63—Proprietary Fund (Transportation)**	8,393,068	(7,857,182)	535,886
Fund 67—Self-Insurance—Workers Comp	3,848,648	(345,454)	3,503,194
Fund 68 (67)—Self Insurance—OPEB	-0-	55,100	55,100
Total Other Funds	\$ 53,959,580	(\$ 2,902,666)	\$ 51,056,914

* Fund 13 changes include a proposed audit adjustment

** Year end changes for Fund 63—Transportation Enterprise Fund reflect auditor recommended adjustments to transportation employees' portions of pension and other post employment benefit (OPEB) liabilities. Pension and OPEB liabilities are only required to be reported in business-type funds such as Fund 63. These liabilities are not reflected in the ending balance of any other district fund, but are reported in the district's annual audit report.



First Interim Revisions

A summary of budgets as of the First Interim report for other district funds is below. Notable changes from the adopted budget in certain funds are:

- ◇ Fund 12—Child Development Fund—A decrease of \$396,238 in revenue and related expenses due to a reduction in anticipated revenue earnings for slots filled.
- ◇ Fund 13 Cafeteria Fund—An increase of \$234,300 in revenue for child care meals program expansion and Breakfast Program Start Up grant. Related expenses are projected to increase by \$215,300, with the remaining \$19,000 added to the fund's ending balance.
- ◇ Fund 14—Deferred Maintenance—Transfers In are increased by \$300,000 to cover anticipated project costs. Expenses are increased by \$577,228 and the ending balance is reduced by \$389,228 to zero.
- ◇ Fund 25—Capital Facilities Fund—Expenditures are increased by \$900,000 for projected relo project costs. The ending balance is reduced from \$2.7 million to \$1.8 million.
- ◇ Fund 63—Enterprise Fund - Revenues are reduced by \$7.7 million to correct an error in revenue estimates in the adopted budget projection. Revised revenues are projected at \$25.2 million. The ending balance is also reduced by \$7.7 million, dropping from \$8.3 million to \$561,125. After the correction, the fund is expected to add \$25,239 to its ending balance net position. The ending balance in Fund 63 is currently comprised of \$4.3 million in cash as of October 31, 2018. Pension and other non-cash liabilities, that are required to be reported in a business type fund, off-set the cash assets to show a fund balance significantly lower than the actual cash balance.

Fund	Beginning Balance	Revenues/ Sources	Expenditures/ Uses	Ending Balance
Fund 09—Charter School (WCA)	\$ 1,673,310	\$ 7,568,251	\$ 8,668,570	\$ 572,991
Fund 11—Adult Education	- 0-	760,133	760,133	-0-
Fund 12—Child Development	89,572	2,779,036	2,779,036	89,572
Fund 13—Cafeteria	3,487,838	14,803,890	15,381,697	2,910,031
Fund 14—Deferred Maintenance	389,228	2,808,500	3,197,728	-0-
Fund 20—OPEB Reserve	4,914,043	60,000	-0-	4,974,043
Fund 21—Building Fund	-0-	-0-	-0-	-0-
Fund 25—Capital Facilities	5,623,113	544,542	4,327,977	1,839,678
Fund 35—County School Facilities	4,158,120	18,000	1,171,931	3,004,189
Fund 40—Reserve for Capital Outlay	458,744	505,000	375,000	588,744
Fund 63—Proprietary Fund (Transportation)	535,886	25,244,800	25,219,561	561,125
Fund 67—Self-Insurance—Workers Comp	3,503,194	1,516,526	2,311,691	2,708,029
Fund 68 (67)—Self Insurance—OPEB	55,100	425,000	425,000	55,100
Total Other Funds	\$ 24,888,148	\$ 57,033,678	\$ 64,618,324	\$ 33,078,002



Appendix

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**Unrestricted General Fund Summary
2018-19 First Interim Budget**

	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 Revised Budget 10/31	2018-19 First Interim Revisions	2018-19 First Interim Revised Budget
Revenues					
Revenue Limit Sources	\$ 203,876,640.26	\$ 221,269,152	\$ 221,269,152	\$ 1,330,008	\$ 222,599,160
Federal Revenue	821,505.51	845,586	845,586	-	845,586
State Revenue	7,750,623.28	10,859,211	10,859,211	(3,185,050)	7,674,161
Local Revenue	3,015,207.14	2,615,927	2,615,927	508,708	3,124,635
Total Revenues	\$ 215,463,976.19	\$ 235,589,876	\$ 235,589,876	\$ (1,346,334)	\$ 234,243,542
Expenditures					
Certificated Salaries	92,578,525.81	98,430,903	98,480,107	(660,802)	97,819,305
Classified Salaries	26,152,845.40	28,598,742	28,615,393	221,209	28,836,602
Employee Benefits	35,019,746.94	39,369,049	39,339,498	6,115	39,345,613
Books and Supplies	15,858,919.91	13,513,455	13,902,629	(127,784)	13,774,845
Services & Operating Exp	25,469,634.88	27,422,963	27,674,906	162,695	27,837,601
Capital Outlay	2,075,528.99	769,104	751,977	(198,533)	553,444
Indirect Costs/Debt Svc	(1,875,658.54)	(2,134,093)	(2,176,334)	(3,438)	(2,179,772)
Total Expenditures	\$ 195,279,543.39	\$ 205,970,123	\$ 206,588,176	\$ (600,538)	\$ 205,987,638
Excess (Deficiency)	\$ 20,184,432.80	\$ 29,619,753	\$ 29,001,700	\$ (745,796)	\$ 28,255,904
Other Financing Sources (Uses)					
Transfers In/Other Sources	5,499,091.63	5,137,284	5,137,284	-	5,137,284
Transfers Out/Other Uses	586,140.28	495,000	495,000	-	495,000
Contributions	(32,125,809.62)	(36,234,847)	(36,239,362)	-	(36,239,362)
Total Other Sources (Uses)	\$ (27,212,858.27)	\$ (31,592,563)	\$ (31,597,078)	\$ -	\$ (31,597,078)
Net Increase (Decrease)	\$ (7,028,425.47)	\$ (1,972,810)	\$ (2,595,378)	\$ (745,796)	\$ (3,341,174)
Beginning Fund Balance	\$ 30,380,435.04	\$ 22,712,847	\$ 23,352,010		\$ 23,352,010
Ending Fund Balance	\$ 23,352,009.57	\$ 20,740,037	\$ 20,756,632		\$ 20,010,836
Stores	167,825.00	245,788	167,825		167,825
Revolving Cash	25,000.00	25,000	25,000		25,000
PrePaid Expenses	-	-	-		-
Reserve for Economic Uncertainty	13,898,000.00	14,529,600	14,529,600		14,631,200
Committed Balances	9,261,184.57	5,939,649	6,034,207		5,186,811
Available for Board Designation	\$ -	\$ -	\$ -		\$ -

**Restricted General Fund Summary
2018-19 First Interim Budget**

	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 Revised Budget 10/31	2018-19 First Interim Revisions	2018-19 First Interim Revised Budget
Revenues					
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	17,492,696.08	17,297,560	17,489,210	232,627	17,721,837
State Revenue	17,133,584.77	16,192,581	16,192,581	1,570,498	17,763,079
Local Revenue	13,664,809.12	14,357,287	14,357,287	-	14,357,287
Total Revenues	\$ 48,291,089.97	\$ 47,847,428	\$ 48,039,078	\$ 1,803,125	\$ 49,842,203
Expenditures					
Certificated Salaries	24,512,591.98	24,752,666	24,813,122	(203,467)	24,609,655
Classified Salaries	13,932,169.22	15,836,841	15,867,358	(285,403)	15,581,955
Employee Benefits	20,937,603.78	23,476,457	23,538,600	(184,738)	23,353,862
Books and Supplies	4,622,921.22	3,632,652	3,614,679	574,256	4,188,935
Services & Operating Exp	10,183,854.76	8,422,865	8,311,099	1,577,386	9,888,485
Capital Outlay	286,640.91	48,242	160,074	51,712	211,786
Indirect Costs/Debt Srvc	5,110,567.04	5,430,430	5,472,671	20,879	5,493,550
Total Expenditures	\$ 79,586,348.91	\$ 81,600,153	\$ 81,777,603	\$ 1,550,625	\$ 83,328,228
Excess (Deficiency)	\$ (31,295,258.94)	\$ (33,752,725)	\$ (33,738,525)	\$ 252,500	\$ (33,486,025)
Other Financing Sources (Uses)					
Transfers In/Other Sources	361,754.00	371,570	371,570	-	371,570
Transfers Out/Other Uses	2,500,000.00	2,500,000	2,500,000	300,000	2,800,000
Contributions	32,125,809.62	36,234,847	36,239,362	-	36,239,362
Total Other Sources (Uses)	\$ 29,987,563.62	\$ 34,106,417	\$ 34,110,932	\$ (300,000)	\$ 33,810,932
Net Increase (Decrease)	\$ (1,307,695.32)	\$ 353,692	\$ 372,407	\$ (47,500)	\$ 324,907
Beginning Fund Balance	\$ 4,124,451.18	\$ 1,654,763	\$ 2,816,756		\$ 2,816,756
Ending Fund Balance	\$ 2,816,755.86	\$ 2,008,455	\$ 3,189,163		\$ 3,141,663
Other Assignments	-	-	-		-
Restricted Balances	2,816,755.86	2,008,455	3,189,163		3,141,663
Available for Board Designation	\$ -	\$ -	\$ -		\$ -

**Combined General Fund Summary
2018-19 First Interim Budget**

	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 Revised Budget 10/31	2018-19 First Interim Revisions	2018-19 First Interim Revised Budget
Revenues					
Revenue Limit Sources	\$ 203,876,640.26	\$ 221,269,152	\$ 221,269,152	\$ 1,330,008	\$ 222,599,160
Federal Revenue	18,314,201.59	18,143,146	18,334,796	232,627	18,567,423
State Revenue	24,884,208.05	27,051,792	27,051,792	(1,614,552)	25,437,240
Local Revenue	16,680,016.26	16,973,214	16,973,214	508,708	17,481,922
Total Revenues	\$ 263,755,066.16	\$ 283,437,304	\$ 283,628,954	\$ 456,791	\$ 284,085,745
Expenditures					
Certificated Salaries	117,091,117.79	\$ 123,183,569	\$ 123,293,229	(864,269)	\$ 122,428,960
Classified Salaries	40,085,014.62	44,435,583	44,482,751	(64,194)	44,418,557
Employee Benefits	55,957,350.72	62,845,506	62,878,098	(178,623)	62,699,475
Books and Supplies	20,481,841.13	17,146,107	17,517,308	446,472	17,963,780
Services & Operating Exp	35,653,489.64	35,845,828	35,986,005	1,740,081	37,726,086
Capital Outlay	2,362,169.90	817,346	912,051	(146,821)	765,230
Indirect Costs/Debt Svc	3,234,908.50	3,296,337	3,296,337	17,441	3,313,778
Total Expenditures	\$ 274,865,892.30	\$ 287,570,276	\$ 288,365,779	\$ 950,087	\$ 289,315,866
Excess (Deficiency)	\$ (11,110,826.14)	\$ (4,132,972)	\$ (4,736,825)	\$ (493,296)	\$ (5,230,121)
Other Financing Sources (Uses)					
Transfers In/Other Sources	5,860,845.63	5,508,854	5,508,854	-	5,508,854
Transfers Out/Other Uses	3,086,140.28	2,995,000	2,995,000	300,000	3,295,000
Contributions	-	-	-	-	-
Total Other Sources (Uses)	\$ 2,774,705.35	\$ 2,513,854	\$ 2,513,854	\$ (300,000)	\$ 2,213,854
Net Increase (Decrease)	\$ (8,336,120.79)	\$ (1,619,118)	\$ (2,222,971)	\$ (793,296)	\$ (3,016,267)
Beginning Fund Balance	\$ 34,504,886.22	\$ 24,367,610	\$ 26,168,766		\$ 26,168,766
Ending Fund Balance	\$ 26,168,765.43	\$ 22,748,492	\$ 23,945,795		\$ 23,152,499
Stores	167,825.00	245,788	167,825		167,825
Revolving Cash	25,000.00	25,000	25,000		25,000
PrePaid Expenses	-	-	-		-
Reserve for Economic Uncertainty	13,898,000.00	14,529,600	14,529,600		14,631,200
Other Assignments/Commitments	9,261,184.57	5,939,649	6,034,207		5,186,811
Restricted Balances	2,816,755.86	2,008,455	3,189,163		3,141,663
Available for Board Designation	\$ -	\$ -	\$ -		\$ -

Hemet Unified (67082) - 2018-19 First Interim							43405							v19.2b													
LOCAL CONTROL FUNDING FORMULA							2017-18							2018-19							2019-20						
CALCULATE LCFF TARGET							COLA & Augmentation 1.560%							COLA & Augmentation 3.700%							COLA & Augmentation 2.570%						
Unduplicated as % of Enrollment							82.38% 82.38% 2017-18							82.74% 82.74% 2018-19							83.27% 83.27% 2019-20						
							3 yr average							3 yr average							3 yr average						
							ADA Base Gr Span Supp Concen TARGET							ADA Base Gr Span Supp Concen TARGET							ADA Base Gr Span Supp Concen TARGET						
Grades TK-3	5,980.83	7,193	748	1,308	1,087	61,820,742	6,172.20	7,459	776	1,363	1,142	66,288,948	6,086.50	7,651	796	1,407	1,194	67,242,111									
Grades 4-6	4,575.90	7,301		1,203	1,000	43,486,698	4,538.50	7,571		1,253	1,050	44,812,907	4,712.50	7,766		1,293	1,098	47,865,210									
Grades 7-8	3,029.27	7,518		1,239	1,029	29,644,072	3,012.80	7,796		1,290	1,081	30,632,304	2,995.00	7,996		1,332	1,130	31,321,376									
Grades 9-12	6,478.45	8,712	227	1,473	1,224	75,380,256	6,531.00	9,034	235	1,534	1,286	78,949,631	6,532.00	9,266	241	1,583	1,344	81,219,608									
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
TOTAL BASE	20,064.45	155,643,064	5,944,270	26,623,130	22,121,306	210,331,770	20,254.50	162,888,267	6,324,412	28,001,315	23,469,798	220,683,792	20,326.00	167,638,619	6,419,066	28,987,566	24,603,054	227,648,305									
Targeted Instructional Improvement Block Grant	-	-	-	-	-	375,152	-	-	-	-	-	375,152	-	-	-	-	-	375,152									
Home-to-School Transportation	-	-	-	-	-	1,540,216	-	-	-	-	-	1,540,216	-	-	-	-	-	1,540,216									
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	212,247,138						222,599,160						229,563,673														
Funded Based on Target Formula (based on prior year P-2 certification)	FALSE						FALSE						TRUE														
ECONOMIC RECOVERY TARGET PAYMENT	5/8 -						3/4 -						100% -														
CALCULATE LCFF FLOOR							12-13 17-18							12-13 18-19							12-13 19-20						
							Rate ADA							Rate ADA							Rate ADA						
Current year Funded ADA times Base per ADA	5,329.96 20,064.45 106,942,716						5,329.96 20,254.50 107,955,675						5,329.96 20,326.00 108,336,767														
Current year Funded ADA times Other RL per ADA	49.72 20,064.45 997,604						49.72 20,254.50 1,007,054						49.72 20,326.00 1,010,609														
Necessary Small School Allowance at 12-13 rates	-						-						-														
2012-13 Categoricals	15,649,248						15,649,248						15,649,248														
Floor Adjustments	-						-						-														
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	-						-						-														
Less Fair Share Reduction	-						-						-														
Non-CDE certified New Charter: District PY rate * CY ADA	-						-						-														
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	\$ 3,665.97 20,064.45 73,555,672						\$ 3,989.37 20,254.50 80,802,695						\$ 4,837.80 20,326.00 98,333,123														
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	197,145,240						205,414,672						223,329,747														
CALCULATE LCFF PHASE-IN ENTITLEMENT							2017-18							2018-19							2019-20						
LOCAL CONTROL FUNDING FORMULA TARGET	212,247,138						222,599,160						229,563,673														
LOCAL CONTROL FUNDING FORMULA FLOOR	197,145,240						205,414,672						223,329,747														
LCFF Need (LCFF Target less LCFF Floor, if positive)	15,101,898						17,184,488						-														
Current Year Gap Funding	42.97% 6,488,748						100.00% 17,184,488						100.00% -														
ECONOMIC RECOVERY PAYMENT	-						-						-														
Miscellaneous Adjustments	-						-						-														
LCFF Entitlement before Minimum State Aid provision	203,633,988						222,599,160						229,563,673														
CALCULATE STATE AID							2017-18							2018-19							2019-20						
Transition Entitlement	203,633,988						222,599,160						229,563,673														
Local Revenue (including RDA)	(30,984,892)						(27,518,902)						(27,526,636)														
Gross State Aid	172,649,096						195,080,258						202,037,037														
CALCULATE MINIMUM STATE AID							12-13 Rate 17-18 ADA N/A							12-13 Rate 18-19 ADA N/A							12-13 Rate 19-20 ADA N/A						
2012-13 RL/Charter Gen BG adjusted for ADA	5,379.69 20,064.45 107,940,521						5,379.69 20,254.50 108,962,931						5,379.69 20,326.00 109,347,579														
2012-13 NSS Allowance (deficit)	-						-						-														
Minimum State Aid Adjustments	-						-						-														
Less Current Year Property Taxes/In Lieu	(30,984,892)						(27,518,902)						(27,526,636)														
Subtotal State Aid for Historical RL/Charter General BG	76,955,629						81,444,029						81,820,943														
Categorical funding from 2012-13	15,649,248						15,649,248						15,649,248														
Charter Categorical Block Grant adjusted for ADA	-						-						-														
Minimum State Aid Guarantee	92,604,877						97,093,277						97,470,191														
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	172,649,096						195,080,258						202,037,037														
Additional State Aid (Additional SA)							-							-							-						
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)							203,633,988							222,599,160							229,563,673						
CHANGE OVER PRIOR YEAR	3.89% 7,631,888						9.31% 18,965,172						3.13% 6,964,513														
LCFF Entitlement PER ADA	10,149						10,990						11,294														
PER ADA CHANGE OVER PRIOR YEAR	3.23% 318						8.29% 841						2.77% 304														
BASIC AID STATUS (school districts only)	Non-Basic Aid						Non-Basic Aid						Non-Basic Aid														
LCFF SOURCES INCLUDING EXCESS TAXES							Increase 2017-18							Increase 2018-19							Increase 2019-20						
State Aid	3.58% 5,964,491 172,649,096						12.99% 22,431,162 195,080,258						3.57% 6,956,779 202,037,037														
Property Taxes net of in-lieu	5.69% 1,667,397 30,984,892						-11.19% (3,465,990) 27,518,902						0.03% 7,734 27,526,636														
Charter in-Lieu Taxes	0.00% - -						0.00% - -						0.00% - -														
LCFF pre COE, Choice, Supp	3.89% 7,631,888 203,633,988						9.31% 18,965,172 222,599,160						3.13% 6,964,513 229,563,673														

Hemet Unified (67082) - 2018-19 First Interim	43405 v19.2b						43405 v19.2b											
LOCAL CONTROL FUNDING FORMULA	2020-21						2021-22						2022-23					
CALCULATE LCFF TARGET	COLA & Augmentation 2.670%						COLA & Augmentation 3.420%						COLA & Augmentation 3.260%					
Unduplicated as % of Enrollment	3 yr average		83.27%		83.27%		3 yr average		83.26%		83.26%		3 yr average		83.26%		83.26%	
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	6,100.50	7,855	817	1,444	1,226	69,192,006	6,114.50	8,124	845	1,494	1,267	71,722,092	6,128.50	8,389	872	1,542	1,309	74,226,682
Grades 4-6	4,724.50	7,973		1,328	1,127	49,266,174	4,735.50	8,246		1,373	1,165	51,068,976	4,746.50	8,515		1,418	1,203	52,857,438
Grades 7-8	3,003.00	8,209		1,367	1,160	32,241,616	3,009.00	8,490		1,414	1,200	33,410,106	3,016.00	8,767		1,460	1,239	34,580,424
Grades 9-12	6,547.00	9,513	247	1,625	1,380	83,572,497	6,563.00	9,838	256	1,681	1,426	86,639,050	6,578.00	10,159	264	1,736	1,473	89,667,401
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	20,375.00	172,521,105	6,601,217	29,831,032	25,318,940	234,272,294	20,422.00	178,836,335	6,846,881	30,919,968	26,237,038	242,840,222	20,469.00	185,095,609	7,080,644	32,001,191	27,154,504	251,331,948
Targeted Instructional Improvement Block Grant						375,152						375,152						375,152
Home-to-School Transportation						1,540,216						1,540,216						1,540,216
Small School District Bus Replacement Program						-						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						236,187,662						244,755,590						253,247,316
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE						TRUE						TRUE
ECONOMIC RECOVERY TARGET PAYMENT						100%						100%						100%
CALCULATE LCFF FLOOR																		
Current year Funded ADA times Base per ADA				12-13 Rate	20-21 ADA	108,597,935				12-13 Rate	21-22 ADA	108,848,443				12-13 Rate	22-23 ADA	109,098,951
Current year Funded ADA times Other RL per ADA				5,329.96	20,375.00	1,013,045				5,329.96	20,422.00	1,015,382				5,329.96	20,469.00	1,017,719
Necessary Small School Allowance at 12-13 rates				49.72	20,375.00	-				49.72	20,422.00	-				49.72	20,469.00	-
2012-13 Categoricals						15,649,248						15,649,248						15,649,248
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						98,570,175						98,797,552						99,024,928
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						223,830,403						224,310,625						224,790,846
CALCULATE LCFF PHASE-IN ENTITLEMENT																		
LOCAL CONTROL FUNDING FORMULA TARGET						236,187,662						244,755,590						253,247,316
LOCAL CONTROL FUNDING FORMULA FLOOR						223,830,403						224,310,625						224,790,846
LCFF Need (LCFF Target less LCFF Floor, if positive)						-						-						-
Current Year Gap Funding					100.00%	-					100.00%	-					100.00%	-
ECONOMIC RECOVERY PAYMENT						-						-						-
Miscellaneous Adjustments						-						-						-
LCFF Entitlement before Minimum State Aid provision						236,187,662						244,755,590						253,247,316
CALCULATE STATE AID																		
Transition Entitlement						236,187,662						244,755,590						253,247,316
Local Revenue (including RDA)						(27,529,719)						(27,532,665)						(27,977,540)
Gross State Aid						208,657,943						217,222,925						225,269,776
CALCULATE MINIMUM STATE AID																		
2012-13 RL/Charter Gen BG adjusted for ADA				12-13 Rate	20-21 ADA	N/A				12-13 Rate	21-22 ADA	N/A				12-13 Rate	22-23 ADA	N/A
2012-13 NSS Allowance (deficited)				5,379.69	20,375.00	109,611,184				5,379.69	20,422.00	109,864,029				5,379.69	20,469.00	110,116,875
Minimum State Aid Adjustments						-						-						-
Less Current Year Property Taxes/In Lieu						(27,529,719)						(27,532,665)						(27,977,540)
Subtotal State Aid for Historical RL/Charter General BG						82,081,465						82,331,364						82,139,335
Categorical funding from 2012-13						15,649,248						15,649,248						15,649,248
Charter Categorical Block Grant adjusted for ADA						-						-						-
Minimum State Aid Guarantee						97,730,713						97,980,612						97,788,583
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						208,657,943						217,222,925						225,269,776
Additional State Aid (Additional SA)						-						-						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						236,187,662						244,755,590						253,247,316
CHANGE OVER PRIOR YEAR				2.89%	6,623,989					3.63%	8,567,928					3.47%	8,491,726	
LCFF Entitlement PER ADA						11,592						11,985						12,372
PER ADA CHANGE OVER PRIOR YEAR				2.64%	298					3.39%	393					3.23%	387	
BASIC AID STATUS (school districts only)						Non-Basic Aid						Non-Basic Aid						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES																		
State Aid				Increase	2020-21					Increase	2021-22					Increase	2022-23	
Property Taxes net of in-lieu	3.28%	6,620,906			208,657,943		4.10%	8,564,982			217,222,925		3.70%	8,046,851			225,269,776	
Charter in-Lieu Taxes	0.01%	3,083			27,529,719		0.01%	2,946			27,532,665		1.62%	444,875			27,977,540	
LCFF pre COE, Choice, Supp	0.00%	-			-		0.00%	-			-		0.00%	-			-	
	2.89%	6,623,989			236,187,662		3.63%	8,567,928			244,755,590		3.47%	8,491,726			253,247,316	

**LCAP Percentage to Increase or Improve Services:
Summary Supplemental & Concentration Grant**

	2018-19	2019-20	2020-21	2021-22	2022-23
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	51,471,113	53,590,620	55,149,972	57,157,006	59,155,695
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	44,703,316	51,471,113	53,590,620	55,149,972	57,157,006
3. Difference [1] less [2]	6,767,797	2,119,507	1,559,352	2,007,034	1,998,689
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>	6,767,797	2,119,507	1,559,352	2,007,034	1,998,689
<i>GAP funding rate</i>	100.00%	100.00%	100.00%	100.00%	100.00%
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] <i>(unless [3]<0 then [1]) (for LCAP entry)</i>	51,471,113	53,590,620	55,149,972	57,157,006	59,155,695
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>	169,212,679	174,057,685	179,122,322	185,683,216	192,176,253
<i>LCFF Phase-In Entitlement</i>	222,599,160	229,563,673	236,187,662	244,755,590	253,247,316
7/8. Percentage to Increase or Improve Services* <i>[5] / [6] (for LCAP entry)</i>	30.42%	30.79%	30.79%	30.78%	30.78%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES

	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 51,471,113	\$ 53,590,620	\$ 55,149,972	\$ 57,157,006	\$ 59,155,695
Current year Percentage to Increase or Improve Services	30.42%	30.79%	30.79%	30.78%	30.78%

LCAP Initiatives - Budget Update 2018-19 First Interim

Goal # 1 Teaching and Learning	2018-19 Budget	Expenses 10/31	Encumbrances 10/31	Balance
College & Career	\$ 7,705,875.00	\$ 2,062,334.63	\$ 5,479,591.65	\$ 163,948.72
AVID	1,485,572.00	367,867.66	200,737.06	916,967.28
Professional Development	4,216,431.00	1,086,995.77	1,108,838.79	2,020,596.44
English Learner Support	983,510.00	325,919.09	450,549.78	207,041.13
Future Ready Learning- Technology Support	2,393,116.00	972,657.39	591,424.14	829,034.47
	\$ 16,784,504.00	\$ 4,815,774.54	\$ 7,831,141.42	\$ 4,137,588.04

Goal # 2 Multi-Tier Systems of Support (MTSS)	2018-19 Budget	Expenses 10/31	Encumbrances 10/31	Balance
Literacy Initiatives	\$ 5,007,575.00	\$ 2,350,132.05	\$ 2,603,496.37	\$ 53,946.58
Early Intervention	800,000.00	102,959.51	218,814.42	478,226.07
Multi-Tiered Systems of Support	9,526,238.00	2,857,130.12	5,249,348.60	1,419,759.28
Student Services Support for At-Risk Students	1,671,025.00	622,917.28	1,063,063.41	(14,955.69)
Credit Recovery	1,557,002.00	228,147.91	276,801.64	1,052,052.45
	\$ 18,561,840.00	\$ 6,161,286.87	\$ 9,411,524.44	\$ 2,989,028.69

Goal # 3 Culture & Climate	2018-19 Budget	Expenses 10/31	Encumbrances 10/31	Balance
Increased Engagement	\$ 11,306,207.00	\$ 3,485,576.59	\$ 6,438,617.27	\$ 1,382,013.14
Parent Engagement	1,141,641.00	406,672.79	452,011.71	282,956.50
Student Engagement	2,449,032.00	613,807.50	889,877.67	945,346.83
Social/Emotional & Behavioral Engagement	989,875.00	360,308.07	627,064.01	2,502.92
	\$ 15,886,755.00	\$ 4,866,364.95	\$ 8,407,570.66	\$ 2,612,819.39

LCAP (Supplemental/Concentration) Total	\$ 51,233,099.00	\$ 15,843,426.36	\$ 25,650,236.52	\$ 9,739,436.12
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11/20/2018

**HEMET UNIFIED SCHOOL DISTRICT
2018-19 First Interim**

2018-19 General Fund Cash Flow

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Actual		Actual		Actual		Actual		Projected		Projected		Projected	
A. BEGINNING CASH		29,279,928.98		23,247,343.37		8,197,138.31		7,529,169.88		5,546,957.96		3,103,240.96		13,038,663.96	
B. RECEIPTS:															
LCFF															
State Aid 8011	8011	8,059,569.00	4.13%	8,059,569.00	4.13%	22,099,509.00	11.33%	14,507,224.00	7.44%	15,153,112.00	7.77%	22,745,397.00	11.66%	15,153,112.00	7.77%
Property Tax	8020-8089	0.00	0.00%	1,525,150.19	5.28%	1,231,253.96	4.26%	0.00	0.00%	517,447.00	1.79%	8,253,894.00	28.58%	7,665,246.00	26.55%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other LCFF	8091-8099	0.00	0.00%	(84,754.00)	6.27%	(169,508.00)	12.53%	(182,109.00)	13.46%	(114,981.00)	8.50%	(114,981.00)	8.50%	(89,956.00)	6.65%
Federal Revenues	8100-8299	147,539.00	0.79%	0.00	0.00%	(99,644.01)	-0.54%	1,924,513.30	10.36%	914,254.00	4.92%	1,001,948.00	5.40%	2,893,232.00	15.58%
Other State Revenues	8300-8599	188,759.00	0.74%	1,909.00	0.01%	89,367.02	0.35%	(56,639.28)	-0.22%	1,220,199.00	4.80%	3,625,208.00	14.25%	3,192,386.00	12.55%
Other Local Revenues	8600-8799	11,451.04	0.07%	1,130,418.23	6.47%	1,373,987.00	7.86%	1,130,994.11	6.47%	2,017,507.00	11.54%	405,368.00	2.32%	4,058,129.00	23.21%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	375,000.00	6.81%	4,762,284.00	86.45%	64,999.00	1.18%	61,387.00	1.11%	40,781.00	0.74%
TOTAL RECEIPTS		8,407,318.04		10,632,292.42		24,899,964.97		22,086,267.13		19,772,537.00		35,978,221.00		32,912,930.00	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	1,251,675.55	1.02%	10,759,013.91	8.79%	11,355,140.37	9.27%	11,602,242.70	9.48%	11,796,816.00	9.64%	11,793,979.00	9.63%	12,314,547.00	10.06%
Classified Salaries	2000-2999	2,005,999.30	4.52%	3,792,915.75	8.54%	3,756,223.51	8.46%	3,808,638.47	8.57%	3,988,763.00	8.98%	3,814,963.00	8.59%	3,715,808.00	8.37%
Employee Benefits	3000-3999	2,071,824.98	3.30%	5,074,971.61	8.09%	5,066,673.93	8.08%	4,569,290.11	7.29%	4,509,851.00	7.19%	4,449,445.00	7.10%	4,460,754.00	7.11%
Books & Supplies	4000-4999	444,905.53	2.48%	1,784,379.41	9.93%	1,310,700.80	7.30%	1,089,828.62	6.07%	625,553.00	3.48%	1,181,720.00	6.58%	1,037,830.00	5.78%
Services & Operating Expenses	5000-5999	4,475,995.89	11.86%	2,062,670.75	5.47%	2,800,373.82	7.42%	3,151,325.39	8.35%	2,277,559.00	6.04%	4,762,772.00	12.62%	3,057,341.00	8.10%
Capital Outlays	6000-6999	0.00	0.00%	46,766.72	6.11%	41,091.30	5.37%	107,318.47	14.02%	122,857.00	16.05%	32,856.00	4.29%	32,957.00	4.31%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	2,862,797.81	66.82%	0.00	0.00%	71,400.00	1.67%	287,934.00	6.72%	100,580.00	2.35%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(113,086.09)	11.65%	(14,558.00)	1.50%	(62,113.00)	6.40%	(54,349.00)	5.60%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	2,500,000.00	75.87%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	299,880.00	9.10%
TOTAL DISBURSEMENTS		10,250,401.25		26,020,718.15		27,193,001.54		24,215,557.67		23,378,241.00		26,261,556.00		24,965,348.00	
E. INTERFUND LOANS	9311/9611	-		-		-		-		-		-		-	
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		1,038,069.31	16.63%	1,195,232.18	19.15%	1,333,182.72	21.36%	50,484.07	0.81%	1,216,975.00	19.50%	224,672.00	3.60%	162,263.00	2.60%
Due From Other Funds		0.00	0.00%	0.00	0.00%	991,380.25	73.43%	358,666.00	26.57%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		75,061.03	27.80%	(50,705.90)	-18.78%	13,298.68	4.93%	(12,190.51)	-4.52%	(7,398.00)	-2.74%	15,660.00	5.80%	(21,762.00)	-8.06%
Accounts Payable		5,289,886.89	58.65%	806,305.61	8.94%	80,516.81	0.89%	68,024.08	0.75%	47,590.00	0.53%	21,574.00	0.24%	20,940.00	0.23%
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Due To Other Funds		12,745.85	1.54%	0.00	0.00%	632,276.70	76.47%	181,856.86	21.99%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		(4,189,502.40)		338,220.67		1,625,068.14		147,078.62		1,161,987.00		218,758.00		119,561.00	
G. NET INCOME (B - C + D + E + F)		(6,032,585.61)		(15,050,205.06)		(667,968.43)		(1,982,211.92)		(2,443,717.00)		9,935,423.00		8,067,143.00	
ENDING CASH (A + G)		23,247,343.37		8,197,138.31		7,529,169.88		5,546,957.96		3,103,240.96		13,038,663.96		21,105,806.96	

**HEMET UNIFIED SCHOOL DISTRICT
2018-19 First Interim**

2018-19 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL Projected
A. BEGINNING CASH		21,105,806.96		13,767,766.96		15,720,374.96		11,690,492.96		7,123,533.96		22,772,782.78		29,279,928.98
B. RECEIPTS:														
LCFF														
State Aid 8011	8011	15,564,882.00	7.98%	23,157,167.00	11.87%	15,564,882.00	7.98%	15,564,882.00	7.98%	18,871,099.00	9.67%	576,477.00	0.30%	195,076,881.00
Property Tax	8020-8089	0.00	0.00%	130,130.00	0.45%	2,878,262.00	9.97%	5,897,851.00	20.43%	775,765.85	2.69%	0.00	0.00%	28,875,000.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other LCFF	8091-8099	(33,818.00)	2.50%	(310,991.00)	22.99%	(67,636.00)	5.00%	(67,636.00)	5.00%	(92,661.00)	6.85%	(23,690.00)	1.75%	(1,352,721.00)
Federal Revenues	8100-8299	438,994.00	2.36%	2,494,467.00	13.43%	137,040.00	0.74%	434,753.00	2.34%	6,619,182.00	35.65%	1,661,144.71	8.95%	18,567,423.00
Other State Revenues	8300-8599	744,482.00	2.93%	1,065,654.00	4.19%	0.00	0.00%	9,755,687.00	38.35%	3,110,385.00	12.23%	2,499,843.61	9.83%	25,437,240.35
Other Local Revenues	8600-8799	170,870.00	0.98%	1,142,322.00	6.53%	1,058,022.00	6.05%	994,225.00	5.69%	2,496,112.00	14.28%	1,492,516.62	8.54%	17,481,922.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	10,071.00	0.18%	33,129.00	0.60%	152,657.00	2.77%	8,546.00	0.16%	5,508,854.00
TOTAL RECEIPTS		16,885,410.00		27,678,749.00		19,580,641.00		32,612,891.00		31,932,539.85		6,214,837.94		289,594,599.35
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	12,315,514.00	10.06%	12,107,690.00	9.89%	12,089,819.00	9.87%	12,297,976.00	10.04%	2,429,636.00	1.98%	314,910.47	0.26%	122,428,960.00
Classified Salaries	2000-2999	4,065,487.00	9.15%	3,868,607.00	8.71%	3,737,057.00	8.41%	3,867,829.00	8.71%	2,963,332.00	6.67%	1,032,933.97	2.33%	44,418,557.00
Employee Benefits	3000-3999	4,586,938.00	7.32%	4,570,018.00	7.29%	4,599,158.00	7.34%	14,595,622.00	23.28%	3,905,674.00	6.23%	239,254.37	0.38%	62,699,475.00
Books & Supplies	4000-4999	974,803.00	5.43%	1,542,710.00	8.59%	1,284,728.00	7.15%	1,465,076.00	8.16%	4,199,389.00	23.38%	1,022,156.42	5.69%	17,963,779.78
Services & Operating Expenses	5000-5999	2,866,306.00	7.60%	2,335,938.00	6.19%	1,467,536.00	3.89%	4,508,654.00	11.95%	2,187,310.00	5.80%	1,772,304.14	4.70%	37,726,085.99
Capital Outlays	6000-6999	112,717.00	14.73%	35,493.00	4.64%	102,576.00	13.40%	43,099.00	5.63%	87,498.51	11.43%	0.00	0.00%	765,230.00
Other Outgo	7100-7299/7400-7499	(119,701.00)	-2.79%	990,358.00	23.12%	59,164.00	1.38%	(70,208.00)	-1.64%	(28.81)	0.00%	102,000.00	2.38%	4,284,296.00
Indirect Costs	7300-7399	(436,733.00)	45.00%	(13,587.00)	1.40%	(17,955.00)	1.85%	(62,598.00)	6.45%	(32,512.00)	3.35%	(163,026.91)	16.80%	(970,518.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	247,500.00	7.51%	247,620.00	7.52%	0.00	0.00%	3,295,000.00
TOTAL DISBURSEMENTS		24,365,331.00		25,437,227.00		23,322,083.00		36,892,950.00		15,987,918.70		4,320,532.46		292,610,865.77
E. INTERFUND LOANS	9311/9611	-		-		-		-		-	100.00%	-		0.00
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		592,885.00	9.50%	146,661.00	2.35%	146,661.00	2.35%	62,409.00	1.00%	71,400.72	1.14%	0.00	0.00%	6,240,895.00
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	1,350,046.25
Stores		(23,058.00)	-8.54%	13,311.00	4.93%	(7,155.00)	-2.65%	94,500.00	35.00%	94,499.00	35.00%	85,939.70	31.83%	270,000.00
Accounts Payable		427,946.00	4.74%	448,886.00	4.98%	427,946.00	4.74%	443,809.00	4.92%	461,272.05	5.11%	475,287.00	5.27%	9,019,983.44
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	826,879.41
TOTAL PRIOR YEAR TRANSACTIONS		141,881.00		(288,914.00)		(288,440.00)		(286,900.00)		(295,372.33)		(389,347.30)		(1,985,921.60)
G. NET INCOME (B - C + D+ E + F)		(7,338,040.00)		1,952,608.00		(4,029,882.00)		(4,566,959.00)		15,649,248.82		1,504,958.18		(5,002,188.02)
ENDING CASH (A +G)		13,767,766.96		15,720,374.96		11,690,492.96		7,123,533.96		22,772,782.78		24,277,740.96		24,277,740.96

**HEMET UNIFIED SCHOOL DISTRICT
2018-19 First Interim**

2019-20 General Fund Cash Flow

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Projected		Projected		Projected		Projected		Projected		Projected		Projected	
A. BEGINNING CASH		22,772,782.78		25,070,329.78		12,764,015.78		14,208,131.78		7,198,982.78		2,736,812.78		14,816,485.78	
B. RECEIPTS:															
LCFF															
State Aid 8011	8011	8,512,623.00	4.21%	8,512,623.00	4.21%	22,452,349.00	11.11%	15,374,840.00	7.61%	15,374,840.00	7.61%	22,452,349.00	11.11%	15,374,840.00	7.61%
Property Tax	8020-8089	0.00	0.00%	1,484,986.00	5.14%	0.00	0.00%	1,707,810.00	5.91%	40,718.00	0.14%	8,651,765.00	29.96%	9,917,106.00	34.34%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other LCFF	8091-8099	0.00	0.00%	(161,804.00)	12.00%	(114,611.00)	8.50%	(114,611.00)	8.50%	(114,611.00)	8.50%	(114,611.00)	8.50%	(114,611.00)	8.50%
Federal Revenues	8100-8299	852,596.00	4.39%	0.00	0.00%	3,389,734.00	17.46%	(562,570.00)	-2.90%	223,289.00	1.15%	761,529.00	3.92%	2,695,352.00	13.88%
Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	15,289.00	0.07%	804,949.00	3.45%	1,228,491.00	5.27%	3,473,107.00	14.90%	1,263,563.00	5.42%
Other Local Revenues	8600-8799	48,985.00	0.29%	1,188,595.00	7.01%	1,081,889.00	6.38%	355,507.00	2.10%	1,888,367.00	11.14%	268,926.00	1.59%	4,047,056.00	23.87%
Transfers In/Other Sources	8910-8979	482,500.00	8.66%	0.00	0.00%	757,873.00	13.60%	49,982.00	0.90%	0.00	0.00%	1,267,637.00	22.75%	30,710.00	0.55%
TOTAL RECEIPTS		9,896,704.00		11,024,400.00		27,582,523.00		17,615,907.00		18,641,094.00		36,760,702.00		33,214,016.00	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	1,317,384.00	1.04%	11,115,360.00	8.78%	11,733,557.00	9.27%	12,005,792.00	9.48%	12,196,577.00	9.64%	12,193,628.00	9.63%	12,731,860.00	10.06%
Classified Salaries	2000-2999	2,057,670.00	4.52%	3,882,407.00	8.54%	3,853,512.00	8.47%	3,903,517.00	8.58%	4,084,404.00	8.98%	3,906,477.00	8.59%	3,829,905.00	8.42%
Employee Benefits	3000-3999	2,220,770.00	3.33%	5,104,534.00	7.65%	5,097,176.00	7.64%	4,877,671.00	7.31%	4,815,238.00	7.22%	4,747,757.00	7.12%	4,747,757.00	7.12%
Books & Supplies	4000-4999	457,168.00	2.84%	1,655,805.00	10.28%	1,234,196.00	7.66%	1,032,220.00	6.41%	626,389.00	3.89%	1,013,079.00	6.29%	740,529.00	4.60%
Services & Operating Expenses	5000-5999	4,400,851.00	11.85%	2,067,443.00	5.57%	2,804,009.00	7.55%	3,112,074.00	8.38%	2,244,320.00	6.05%	2,205,199.00	5.94%	4,194,823.00	11.30%
Capital Outlays	6000-6999	0.00	0.00%	16,048.00	7.20%	13,484.00	6.05%	42,571.00	19.10%	25,632.00	11.50%	11,813.00	5.30%	14,487.00	6.50%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	2,863,559.00	66.84%	0.00	0.00%	71,400.00	1.67%	287,934.00	6.72%	100,580.00	2.35%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(126,586.00)	11.65%	(16,299.00)	1.50%	0.00	0.00%	(57,588.00)	5.30%
Transfers Out/Other Uses	7610-7699	2,800,000.00	84.98%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	495,000.00	15.02%	0.00	0.00%
TOTAL DISBURSEMENTS		13,253,843.00		23,841,597.00		27,599,493.00		24,847,259.00		24,047,661.00		24,860,887.00		26,302,353.00	
D. TAX ANTICIPATION NOTES															
Jul 2019 TRANS	9640	8,000,000.00		-		-		-		-		-		(4,000,000.00)	
TRANS TOTAL		8,000,000.00		-		-		-		-		-		(4,000,000.00)	
E. INTERFUND LOANS	9311/9611	-		-		-		-		-		-		-	
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		847,159.00	13.65%	977,491.00	15.75%	1,899,126.00	30.60%	335,140.00	5.40%	996,110.00	16.05%	183,086.00	2.95%	133,435.00	2.15%
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		4,716.00	2.81%	19,451.00	11.59%	(27,590.00)	-16.44%	38,281.00	22.81%	(23,630.00)	-14.08%	9,734.00	5.80%	(13,527.00)	-8.06%
Accounts Payable		3,197,189.00	74.00%	486,059.00	11.25%	410,450.00	9.50%	151,218.00	3.50%	28,083.00	0.65%	12,962.00	0.30%	12,962.00	0.30%
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		(2,345,314.00)		510,883.00		1,461,086.00		222,203.00		944,397.00		179,858.00		106,946.00	
G. NET INCOME (B - C + D + E + F)		2,297,547.00		(12,306,314.00)		1,444,116.00		(7,009,149.00)		(4,462,170.00)		12,079,673.00		3,018,609.00	
ENDING CASH (A + G)		25,070,329.78		12,764,015.78		14,208,131.78		7,198,982.78		2,736,812.78		14,816,485.78		17,835,094.78	

**HEMET UNIFIED SCHOOL DISTRICT
2018-19 First Interim**

2019-20 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL Projected	
A. BEGINNING CASH		17,835,094.78		10,455,108.78		12,379,226.78		5,114,623.78		1,536,955.78		18,656,274.78		22,772,782.78	
B. RECEIPTS:															
LCFF															
State Aid 8011	8011	15,896,021.00	7.87%	22,973,530.00	11.37%	15,896,021.00	7.87%	15,896,021.00	7.87%	22,973,526.00	11.37%	347,454.00	0.17%	202,037,037.00	
Property Tax	8020-8089	0.00	0.00%	130,130.00	0.45%	2,871,895.00	9.95%	3,870,715.00	13.41%	199,875.00	0.69%	0.00	0.00%	28,875,000.00	
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	
Other LCFF	8091-8099	(33,709.00)	2.50%	(353,946.00)	26.25%	(67,418.00)	5.00%	(67,418.00)	5.00%	(67,418.00)	5.00%	(23,596.00)	1.75%	(1,348,364.00)	
Federal Revenues	8100-8299	428,500.00	2.21%	1,835,957.00	9.45%	96,956.00	0.50%	2,487,979.00	12.81%	3,869,417.00	19.93%	3,339,406.00	17.20%	19,418,145.00	
Other State Revenues	8300-8599	470,513.00	2.02%	1,050,365.00	4.50%	1,124,664.00	4.82%	11,060,297.00	47.43%	1,218,354.00	5.23%	1,607,304.00	6.89%	23,316,896.00	
Other Local Revenues	8600-8799	78,885.00	0.47%	1,911,110.00	11.27%	1,032,088.00	6.09%	989,970.00	5.84%	2,556,418.00	15.08%	1,509,491.00	8.90%	16,957,287.00	
Transfers In/Other Sources	8910-8979	361,200.00	6.48%	1,206,250.00	21.65%	0.00	0.00%	33,129.00	0.59%	1,228,992.00	22.06%	153,297.00	2.75%	5,571,570.00	
TOTAL RECEIPTS		17,201,410.00		28,753,396.00		20,954,206.00		34,270,693.00		31,979,164.00		6,933,356.00		294,827,571.00	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	12,738,809.00	10.06%	12,509,741.00	9.88%	12,499,514.00	9.88%	12,416,156.00	9.81%	2,262,968.00	1.79%	855,943.00	0.68%	126,577,289.00	
Classified Salaries	2000-2999	4,266,106.00	9.38%	4,137,933.00	9.10%	3,930,122.00	8.64%	4,043,315.00	8.89%	2,893,423.00	6.36%	695,461.00	1.53%	45,484,252.00	
Employee Benefits	3000-3999	5,012,075.00	7.51%	5,095,177.00	7.64%	5,024,751.00	7.53%	15,659,084.00	23.47%	4,155,149.00	6.23%	154,673.00	0.23%	66,711,812.00	
Books & Supplies	4000-4999	781,835.00	4.85%	1,409,053.00	8.74%	1,074,028.00	6.67%	2,671,184.00	16.58%	2,390,157.00	14.83%	1,028,137.00	6.38%	16,113,780.00	
Services & Operating Expenses	5000-5999	2,824,979.00	7.61%	2,855,122.00	7.69%	1,732,051.00	4.67%	3,159,285.00	8.51%	3,548,055.00	9.56%	1,978,612.00	5.33%	37,126,823.00	
Capital Outlays	6000-6999	10,476.00	4.70%	15,602.00	7.00%	34,770.00	15.60%	11,145.00	5.00%	26,856.00	12.05%	0.00	0.00%	222,884.00	
Other Outgo	7100-7299/7400-7499	(119,701.00)	-2.79%	937,110.00	21.87%	59,164.00	1.38%	118,329.00	2.76%	(136,079.00)	-3.18%	102,000.00	2.38%	4,284,296.00	
Indirect Costs	7300-7399	(463,424.00)	42.65%	(14,125.00)	1.30%	(19,015.00)	1.75%	(130,389.00)	12.00%	(162,986.00)	15.00%	(96,162.00)	8.85%	(1,086,574.00)	
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	3,295,000.00	
TOTAL DISBURSEMENTS		25,051,155.00		26,945,613.00		24,335,385.00		37,948,109.00		14,977,543.00		4,718,664.00		298,729,562.00	
D. TAX ANTICIPATION NOTES															
Jul 2019 TRANS	9640	-		-		(4,000,000.00)		-		-		-		0.00	
TRANS TOTAL		-		-		(4,000,000.00)		-		-		-		-	
E. INTERFUND LOANS															
	9311/9611	-		-		-		-		-	100.00%	-		0.00	
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		484,091.00	7.80%	121,023.00	1.95%	121,023.00	1.95%	49,650.00	0.80%	58,960.00	0.95%	0.00	0.00%	6,206,294.00	
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	
Stores		(14,332.00)	-8.54%	8,274.00	4.93%	(4,447.00)	-2.65%	58,739.00	35.00%	58,738.00	35.00%	53,418.00	31.83%	167,825.00	
Accounts Payable		0.00	0.00%	12,962.00	0.30%	0.00	0.00%	8,641.00	0.20%	0.00	0.00%	0.00	0.00%	4,320,526.00	
Deferred Revenue		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	
TOTAL PRIOR YEAR TRANSACTIONS		469,759.00		116,335.00		116,576.00		99,748.00		117,698.00		53,418.00		2,053,593.00	
G. NET INCOME (B - C + D+ E + F)		(7,379,986.00)		1,924,118.00		(7,264,603.00)		(3,577,668.00)		17,119,319.00		2,268,110.00		(1,848,398.00)	
ENDING CASH (A +G)		10,455,108.78		12,379,226.78		5,114,623.78		1,536,955.78		18,656,274.78		20,924,384.78		20,924,384.78	

CASH OPTIONS SURVEY

District Name: Hemet UDF Contact Name: Pam Buckhout Date: 12/11/18

GENERAL FUND

The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally.

The district does NOT have sufficient cash in the General Fund and will do an **internal temporary loan**, as indicated below. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, and the anticipated loan date).*

Amount: <u>3,500,000.00</u>	Fund: <u>67-Self Insurance</u>	Loan Date: <u>9/15/18</u>
Amount: <u>3,500,000.00</u>	Fund: <u>67-Self Insurance</u>	Loan Date: <u>12/20/18</u>
Amount: _____	Fund: _____	Loan Date: _____
Amount: _____	Fund: _____	Loan Date: _____

The district does NOT have sufficient cash in the General Fund and will issue a **TRAN**. *(Please indicate the TRANs amount, type (cross-fiscal, regular), and the anticipated funding date).*

Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____

The district does NOT have sufficient cash and is interested in borrowing funds from the County Board of Supervisors or the Riverside County Office of Education **(may not be a viable solution, recommend alternative cash options explored first).**

Amount: _____ Anticipated Funding Date: _____

Other Options – please describe below.

OTHER FUNDS

The district does NOT have sufficient cash in the Adult Education Fund and will do an internal temporary loan in the amount of \$ 300,000.00 from the Self-Insurance Fund.

The district does NOT have sufficient cash in the Child Development Fund and will do an internal temporary loan in the amount of \$ 200,000.00 from the Self-Insurance Fund.

CASH OPTIONS SURVEY

- ✓ Deferral Exemptions: Our understanding is that the state has approved all district and charter school deferral exemption requests thus far. Therefore, our office urges both districts and charter schools to consider this option. Our office will continue to forward information on the exemption process as it becomes available. **As the county superintendent of schools is required to certify all district exemption requests, please allow our office at least ten working days to review and submit the applications to the CDE and the Department of Finance prior to the statutory deadlines.**

- ✓ Tax and Revenue Anticipation Notes (TRANS): TRANS are short term debt instruments used to finance cash flow deficits in anticipation of receiving taxes and other revenues. Although TRANS are more readily available than some of the other options listed, they may be time consuming, and in recent years, a more expensive means of financing cash flows. Depending on the period issued, a TRANS is classified as a “mid-year,” if a district issues sometime after the beginning of the fiscal year, or as a “cross-year,” if one crosses fiscal years. Districts repay TRANS with revenues attributable to the same fiscal year. Therefore, districts repay a cross-year TRANS with revenues deferred from one fiscal year to the next. Districts may issue a TRANS on a stand-alone basis, or in a pool, or grouping of several school districts. **Our office recommends districts evaluate both alternatives to determine the most cost-effective approach prior to pursuing this option.** Finally, once received, please be sure to include the TRANS and its set-asides or repayments in the district’s cash flow projections.

- ✓ Internal Temporary Borrowing: California Education Code (EC) Section 42603 authorizes school districts to temporarily transfer monies from one fund or account to another for the purpose of short-term borrowing. Districts are to repay transferred amounts either in the same fiscal year, or if the transfer takes place within the final 120 calendar days of the fiscal year, in the subsequent fiscal year. Please be sure to include the temporary loans and repayments in the district’s cash flow projections, even if reinstating in the next fiscal year. Certain temporary loans, such as those from the Capital Facilities Funds (Fund 25), require the repayment of interest earned (Government Code Sections 66006 and 66013).

- ✓ Riverside County Office of Education: EC Sections 42621 and 42622 authorize the county superintendent of schools to issue temporary cash loans to districts with insufficient funds to meet current operating expenses. Please note this option, subject to the county board of education’s approval, is limited by RCOE’s cash balance. Please contact our office as soon as possible if the district anticipates making such a request.

- ✓ County Board of Supervisors: EC Section 42620 and Article 16, Section 6, of the California Constitution authorize the county board of supervisors to loan funds to school districts. As with RCOE temporary loans, this option is limited by the county’s cash balance. Additionally, our office’s understanding is this option may not be feasible at this time. Therefore, please contact our office immediately if the district anticipates needing this option.

Hemet Unified School District
2018-19 First Interim Multi-Year Projections
Unrestricted General Fund

DESCRIPTION	Audited Actuals 2016-17	Unaudited Actuals 2017-18	Percent of Change %	First Interim Budget 2018-19	Percent of Change %	Projected Budget 2019-20	Percent of Change %	Projected Budget 2020-21	Percent of Change %	Projected Budget 2021-22	Percent of Change %
COLA Actual/Projection %	0.00%	1.56%	#DIV/0!	3.700%	137.18%	2.57%	-30.54%	2.67%	-3.89%	3.42%	28.09%
LCFF Gap %	56.08%	44.97%	-19.81%	100.000%	122.37%	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	19,971.00	20,064.45	0.47%	20,254.50	0.95%	20,326.00	0.35%	20,375.00	0.24%	20,422.00	0.23%
REVENUES											
LCFF	\$195,739,591	\$203,876,640	4.16%	\$222,599,160	9.18%	\$229,563,673	3.13%	\$236,187,662	2.89%	\$244,755,590	3.63%
FEDERAL	\$672,364	\$821,506	22.18%	\$845,586	2.93%	\$845,000	-0.07%	\$845,000	0.00%	\$845,000	0.00%
STATE	\$8,875,245	\$7,750,623	-12.67%	\$7,674,161	-0.99%	\$7,674,161	0.00%	\$7,199,161	-6.19%	\$5,834,161	-18.96%
LOCAL	\$2,842,882	\$3,015,207	6.06%	\$3,124,635	3.63%	\$2,600,000	-16.79%	\$2,600,000	0.00%	\$2,600,000	0.00%
CONTRIBUTIONS	(\$28,850,212)	(\$32,125,810)	11.35%	(\$36,239,362)	12.80%	(\$37,086,887)	2.34%	(\$38,892,138)	4.87%	(\$38,453,899)	-1.13%
REVENUE TOTALS	\$179,279,870	\$183,338,166	2.26%	\$198,004,180	8.00%	\$203,595,947	2.82%	\$207,939,685	2.13%	\$215,580,852	3.67%
EXPENDITURES											
Certificated Salaries	\$89,315,151	\$92,578,526	3.65%	\$97,819,305	5.66%	\$100,200,423	2.43%	\$101,663,349	1.46%	\$103,137,467	1.45%
Classified Salaries	\$23,496,861	\$26,152,845	11.30%	\$28,836,602	10.26%	\$29,404,683	1.97%	\$29,893,616	1.66%	\$30,327,074	1.45%
Benefits	\$33,221,865	\$35,019,747	5.41%	\$39,345,613	12.35%	\$42,003,539	6.76%	\$44,815,426	6.69%	\$45,058,043	0.54%
Books & Supplies	\$10,419,004	\$15,858,920	52.21%	\$13,774,845	-13.14%	\$12,524,845	-9.07%	\$10,847,530	-13.39%	\$13,665,951	25.98%
Contracts & Services	\$23,680,002	\$25,469,635	7.56%	\$27,837,601	9.30%	\$28,258,338	1.51%	\$28,861,486	2.13%	\$29,899,746	3.60%
Capital Outlay	\$2,117,695	\$2,075,529	-1.99%	\$553,444	-73.33%	\$34,340	-93.80%	\$34,340	0.00%	\$34,340	0.00%
Other Outgo	\$142,609	\$228,845	60.47%	\$340,000	48.57%	\$340,000	0.00%	\$340,000	0.00%	\$340,000	0.00%
Support Costs	(\$2,452,003)	(\$2,104,504)	-14.17%	(\$2,519,772)	19.73%	(\$2,519,772)	0.00%	(\$2,519,772)	0.00%	(\$2,519,772)	0.00%
Total Expenditures	\$179,941,184	\$195,279,543	8.52%	\$205,987,638	5.48%	\$210,246,396	2.07%	\$213,935,975	1.75%	\$219,942,849	2.81%
OTHER SOURCES & USES											
Transfers In & Other Sources	\$4,365,523	\$5,499,092	25.97%	\$5,137,284	-6.58%	\$5,200,000	1.22%	\$5,200,000	0.00%	\$5,200,000	0.00%
Transfers Out & Other Uses	\$1,959,625	\$586,140	-70.09%	\$495,000	-15.55%	\$495,000	0.00%	\$495,000	0.00%	\$495,000	0.00%
Total Sources & Uses	\$2,405,898	\$4,912,952	104.20%	\$4,642,284	-5.51%	\$4,705,000	1.35%	\$4,705,000	0.00%	\$4,705,000	0.00%
NET INCREASE (DECREASE) IN FUND BALANCE	\$1,744,584	(\$7,028,425)	-502.87%	(\$3,341,174)	-52.46%	(\$1,945,449)	-41.77%	(\$1,291,290)	-33.63%	\$343,003	-126.56%
FUND BALANCE, RESERVES											
Beginning Balance	\$28,635,852	\$30,380,435	6.09%	\$23,352,010	-23.13%	\$20,010,836	-14.31%	\$18,065,387	-9.72%	\$16,774,097	-7.15%
Ending Balance	\$30,380,436	\$23,352,010	-23.13%	\$20,010,836	-14.31%	\$18,065,387	-9.72%	\$16,774,097	-7.15%	\$17,117,100	2.04%
Reserve Amounts:											
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$245,788	\$167,825		\$167,825		\$167,825		\$167,825		\$167,825	
Economic Uncert. Base	\$13,015,000	\$13,898,000		\$14,631,200		\$14,936,500		\$15,111,900		\$15,381,500	
Total Designated - Reserve for EU	\$13,015,000	\$13,898,000		\$14,631,200		\$14,936,500		\$15,111,900		\$15,381,500	
Prepaid Expenditures	\$0	\$0		\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0	\$0		\$0		\$0		\$0		\$0	
Other Committed Balances	\$11,094,648	\$4,697,914		\$1,481,170		\$2,720,000		\$1,469,372		\$1,542,775	
Textbook adoptions - Committed	\$6,000,000	\$3,000,000		\$3,000,000		\$0		\$0		\$0	
Instructional Mtrs/Srvcs - Committed	\$0	\$1,563,271		\$705,641		\$216,062		\$0		\$0	
Unappropriated	\$0	\$0		\$0		\$0		\$0		\$0	
Total EFB	\$30,380,436	\$23,352,010		\$20,010,836		\$18,065,387		\$16,774,097		\$17,117,100	

Hemet Unified School District
2018-19 First Interim Multi-Year Projections
Restricted General Fund

DESCRIPTION	Audited Actuals 2016-17	Percent of Change over PY	Unaudited Actuals 2017-18	Percent of Change over PY	First Interim Budget 2018-19	Percent of Change over PY	Projected Budget 2019-20	Percent of Change over PY	Projected Budget 2020-21	Percent of Change over PY	Projected Budget 2021-22	Percent of Change over PY
REVENUES												
REVENUE LIMIT	\$0		\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
FEDERAL	\$17,308,486		\$17,492,696	1.06%	\$17,721,837	1.31%	\$18,573,145	4.80%	\$18,321,837	-1.35%	\$18,321,837	0.00%
STATE	\$15,552,177		\$17,133,585	10.17%	\$17,763,079	3.67%	\$15,642,735	-11.94%	\$15,642,735	0.00%	\$15,642,735	0.00%
LOCAL	\$13,940,146		\$13,664,809	-1.98%	\$14,357,287	5.07%	\$14,357,287	0.00%	\$14,260,411	-0.67%	\$14,250,000	-0.07%
CONTRIBUTIONS	\$28,850,212		\$32,125,810	11.35%	\$36,239,362	12.80%	\$37,086,887	2.34%	\$38,892,138	4.87%	\$38,453,899	-1.13%
REVENUE TOTALS	\$75,651,021		\$80,416,900	6.30%	\$86,081,565	7.04%	\$85,660,054	-0.49%	\$87,117,121	1.70%	\$86,668,471	-0.51%
EXPENDITURES												
Certificated Salaries	\$20,972,263		\$24,512,592	16.88%	\$24,609,655	0.40%	\$26,376,866	7.18%	\$25,600,332	-2.94%	\$25,976,657	1.47%
Classified Salaries	\$12,989,885		\$13,932,169	7.25%	\$15,581,955	11.84%	\$16,079,569	3.19%	\$16,193,829	0.71%	\$16,461,027	1.65%
Benefits	\$18,571,617		\$20,937,604	12.74%	\$23,353,862	11.54%	\$24,708,273	5.80%	\$25,287,566	2.34%	\$25,556,862	1.06%
Books & Supplies	\$4,698,843		\$4,622,921	-1.62%	\$4,188,935	-9.39%	\$3,588,935	-14.32%	\$3,588,935	0.00%	\$2,850,000	-20.59%
Contracts & Services	\$9,153,345		\$10,183,855	11.26%	\$9,888,485	-2.90%	\$8,868,485	-10.32%	\$8,868,485	0.00%	\$8,150,000	-8.10%
Capital Outlay	\$4,409,884		\$286,641	-93.50%	\$211,786	-26.11%	\$188,544	-10.97%	\$188,544	0.00%	\$175,000	-7.18%
Other Outgo	\$3,991,825		\$3,764,535	-5.69%	\$3,944,296	4.78%	\$3,944,296	0.00%	\$3,847,567	-2.45%	\$3,847,567	0.00%
Support Costs	\$1,562,690		\$1,346,032	-13.86%	\$1,549,254	15.10%	\$1,433,198	-7.49%	\$1,431,411	-0.12%	\$1,375,000	-3.94%
Total Expenditures	\$76,350,352		\$79,586,349	4.24%	\$83,328,228	4.70%	\$85,188,166	2.23%	\$85,006,669	-0.21%	\$84,392,113	-0.72%
OTHER SOURCES & USES												
Transfers In & Other Sources	\$339,025		\$361,754	6.70%	\$371,570	2.71%	\$371,570	0.00%	\$375,000	0.92%	\$375,000	0.00%
Transfers Out & Other Uses	\$2,000,000		\$2,500,000	25.00%	\$2,800,000	12.00%	\$2,800,000	0.00%	\$2,800,000	0.00%	\$2,800,000	0.00%
Total Sources & Uses	\$ (1,660,975)		\$ (2,138,246)	28.73%	\$ (2,428,430)	13.57%	\$ (2,428,430)	0.00%	\$ (2,425,000)	-0.14%	\$ (2,425,000)	0.00%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$2,360,306)		(\$1,307,695)	-44.60%	\$324,907	-124.85%	(\$1,956,542)	-702.19%	(\$314,548)	-83.92%	(\$148,642)	-52.74%
FUND BALANCE, RESERVES												
Beginning Balance	\$6,484,759		\$4,124,451	-36.40%	\$2,816,756	-31.71%	\$3,141,663	11.53%	\$1,185,121	-62.28%	\$870,573	-26.54%
Ending Balance	\$4,124,453		\$2,816,756	-31.71%	\$3,141,663	11.53%	\$1,185,121	-62.28%	\$870,573	-26.54%	\$721,931	-17.07%
Reserve Amounts:												
Prop 39 Energy	\$544,424		\$778,138		\$0		\$0		\$0		\$0	
Educator Effectiveness	\$490,830		\$0		\$0		\$0		\$0		\$0	
Restricted Lottery	\$280,397		\$384,442		\$384,441		\$15,121		\$0		\$0	
Spec Ed Low Incidence Equip	\$232,480		\$181,727		\$181,727		\$190,000		\$0		\$0	
Spec Ed Mental Health	\$583,092		\$116,085		\$39,986		\$0		\$0		\$0	
Learning Communities	\$0		\$87,147		\$107,575		\$0		\$0		\$0	
Classified Schl Employee Prof Dvlp Grant	\$0		\$0		\$195,343		\$0		\$0		\$0	
College Readiness Block Grant	\$625,777		\$271,490		\$0		\$0		\$0		\$0	
Low Performing Students Blk Grant	\$0		\$0		\$839,810		\$0		\$0		\$0	
Routine Restricted Maintenance	\$1,037,900		\$584,364		\$473,985		\$810,000		\$520,573		\$520,573	
Other Restricted - Redevelopment	\$329,553		\$413,363		\$918,796		\$170,000		\$350,000		\$201,358	
Unappropriated	\$0		\$0		\$0		\$0		\$0		\$0	
Total Legally Restricted Balances	\$4,124,453		\$2,816,756		\$3,141,663		\$1,185,121		\$870,573		\$721,931	

Hemet Unified School District
2018-19 First Interim Multi-Year Projections
Combined General Fund

DESCRIPTION	Audited Actuals 2016-17	Unaudited Actuals 2017-18	Percent of Change over PY	First Interim Budget 2018-19	Percent of Change over PY	Projected Budget 2019-20	Percent of Change over PY	Projected Budget 2020-21	Percent of Change over PY	Projected Budget 2021-22	Percent of Change over PY	
COLA Actual/Projection %	0.00%	1.56%		3.70%		2.57%		2.67%		3.42%		
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	19,971.00	20,064.45	0.47%	20,255	0.95%	20,326	0.35%	20,375	0.24%	20,422	0.23%	
REVENUES												
REVENUE LIMIT/LCFF	195,739,591.00	\$203,876,640	4.16%	\$222,599,160	9.18%	\$229,563,673	3.13%	\$236,187,662	2.89%	\$244,755,590	3.63%	
FEDERAL	17,980,850.00	\$18,314,202	1.85%	\$18,567,423	1.38%	\$19,418,145	4.58%	\$19,166,837	-1.29%	\$19,166,837	0.00%	
STATE	24,427,422.00	\$24,884,208	1.87%	\$25,437,240	2.22%	\$23,316,896	-8.34%	\$22,841,896	-2.04%	\$21,476,896	-5.98%	
LOCAL CONTRIBUTIONS	16,783,028.00	\$16,680,016	-0.61%	\$17,481,922	4.81%	\$16,957,287	-3.00%	\$16,860,411	-0.57%	\$16,850,000	-0.06%	
	-	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
REVENUE TOTALS	254,930,891.00	\$263,755,066	3.46%	\$284,085,745	7.71%	\$289,256,001	1.82%	\$295,056,806	2.01%	\$302,249,323	2.44%	
EXPENDITURES												
Certificated Salaries	110,287,414.00	\$117,091,118	6.17%	\$122,428,960	4.56%	\$126,577,289	3.39%	\$127,263,681	0.54%	\$129,114,124	1.45%	
Classified Salaries	36,486,746.00	\$40,085,014	9.86%	\$44,418,557	10.81%	\$45,484,252	2.40%	\$46,087,445	1.33%	\$46,788,101	1.52%	
Benefits	51,793,482.00	\$55,957,351	8.04%	\$62,699,475	12.05%	\$66,711,812	6.40%	\$70,102,992	5.08%	\$70,614,905	0.73%	
Books & Supplies	15,117,847.00	\$20,481,841	35.48%	\$17,963,780	-12.29%	\$16,113,780	-10.30%	\$14,436,465	-10.41%	\$16,515,951	14.40%	
Contracts & Services	32,833,347.00	\$35,653,490	8.59%	\$37,726,086	5.81%	\$37,126,823	-1.59%	\$37,729,971	1.62%	\$38,049,746	0.85%	
Capital Outlay	6,527,579.00	\$2,362,170	-63.81%	\$765,230	-67.60%	\$222,884	-70.87%	\$222,884	0.00%	\$209,340	-6.08%	
Other Outgo	4,134,434.00	\$3,993,380	-3.41%	\$4,284,296	7.28%	\$4,284,296	0.00%	\$4,187,567	-2.26%	\$4,187,567	0.00%	
Support Costs	(889,313.00)	(\$758,472)	-14.71%	(\$970,518)	27.96%	(\$1,086,574)	11.96%	(\$1,088,361)	0.16%	(\$1,144,772)	5.18%	
Total Expenditures	256,291,536.00	\$274,865,892	7.25%	\$289,315,866	5.26%	\$295,434,562	2.11%	\$298,942,644	1.19%	\$304,334,962	1.80%	
OTHER SOURCES & USES												
Transfers In & Other Sources	4,704,548.00	\$5,860,846	24.58%	\$5,508,854	-6.01%	\$5,571,570	1.14%	\$5,575,000	0.06%	\$5,575,000	0.00%	
Transfers Out & Other Uses	3,959,625.00	\$3,086,140	-22.06%	\$3,295,000	6.77%	\$3,295,000	0.00%	\$3,295,000	0.00%	\$3,295,000	0.00%	
Total Sources & Uses	744,923.00	\$2,774,706	272.48%	\$2,213,854	-20.21%	\$2,276,570	2.83%	\$2,280,000	0.15%	\$2,280,000	0.00%	
NET INCREASE (DECREASE) IN FUND BALANCE	(615,722.00)	(\$8,336,120)	1253.88%	(\$3,016,267)	-63.82%	(\$3,901,991)	29.36%	(\$1,605,838)	-58.85%	\$194,361	-112.10%	
FUND BALANCE, RESERVES												
Beginning Balance	35,120,611.00	\$34,504,886	-1.75%	\$26,168,766	-24.16%	\$23,152,499	-11.53%	\$19,250,508	-16.85%	\$17,644,670	-8.34%	
Ending Balance	34,504,889.00	\$26,168,766	-24.16%	\$23,152,499	-11.53%	\$19,250,508	-16.85%	\$17,644,670	-8.34%	\$17,839,031	1.10%	
Reserve Amounts:												
Revolving Cash	25,000.00	\$25,000		\$25,000		\$25,000		\$25,000		\$25,000		
Stores	\$245,788	\$167,825		\$167,825		\$167,825		\$167,825		\$167,825		
Economic Uncert. Base	13,015,000.00	13,898,000		14,631,200		14,936,500		15,111,900		15,381,500		
Total Designated - Reserve for EU	13,015,000.00	13,898,000		14,631,200		14,936,500		15,111,900		15,381,500		
Legally Restricted Balances	4,124,453.00	2,816,756		3,141,663		1,185,121		870,573		721,931		
Other Commitments	11,094,648.00	4,697,914		1,481,170		2,720,000		1,469,372		1,542,775		
Textbook adoptions - Committed	6,000,000.00	3,000,000		3,000,000		-		-		-		
Instructional Mtrs/Srvcs - Committed	-	1,563,271		705,641		216,062		-		-		
Unappropriated	-	-		-		-		-		-		
Total EFB	34,504,889.00	26,168,766		23,152,499		19,250,508		17,644,670		17,839,031		
% of Reserve (9789)	5.00%	5.00%		5.00%		5.00%		5.00%		5.00%		

11/14/2018

Multi-Year Financial Projection Assumptions

Combined General Fund

Attachment E

	7100-7299									Total Exp Change	LCFF 80XX	Federal 81XX-82XX	State 83XX-85XX	Local 86XX-87XX	Other 89XX	Total Rev Change
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7400-7499	7300-7399	7610-7629							
2018-19 Adopted Budget	123,183,569	44,435,583	62,845,506	17,146,107	35,845,828	817,346	4,284,296	(987,959)	2,995,000	290,565,276	221,269,152	18,143,146	27,051,792	16,973,214	5,508,854	288,946,158
2018-19 1st Interim Adjustments										-						-
<i>List separately:</i>										-						-
COLA										-	1,330,008					1,330,008
New/Increased Categorical and Other Funding				446,472	748,932			17,441		1,212,845		232,627	1,253,515	508,708		1,994,850
One-time Mandate										-		(3,185,050)				(3,185,050)
Misc Categorical Prgm Carry Over				371,201	1,131,325					1,502,526		191,650	316,983			508,633
Unfilled/late start positions	(754,609)	(17,026)	(146,031)							(917,666)						-
Budget Plan Changes							(52,116)			(52,116)						-
To F14 for Deferred Maint Projects									300,000	300,000						-
										-						-
										-						-
										-						-
										-						-
										-						-
2018-19 1st Interim TOTALS	122,428,960	44,418,557	62,699,475	17,963,780	37,726,085	765,230	4,284,296	(970,518)	3,295,000	292,610,865	222,599,160	18,567,423	25,437,240	17,481,922	5,508,854	289,594,599
2019-20 Adjustments										-						-
<i>List separately:</i>										-						-
COLA & ADA - LCFF Base										-	4,845,006					4,845,006
COLA & ADA - LCFF Supplemental/Concentration										-	2,119,507				62,716	2,182,223
Growth										-		299,414				299,414
One-time revenue/expenses	1,164,274	154,269	274,920	(400,000)	(599,263)	(542,346)		(116,056)		(64,202)		551,308	(1,645,344)	(524,635)		(1,618,671)
1x Mandate				(1,450,000)						(1,450,000)			(475,000)			(475,000)
Step & Column	1,745,874	689,333	477,539							2,912,746						-
Negotiations	1,238,181	222,093	277,201							1,737,475						-
STRS/PERS rate increases			2,982,677							2,982,677						-
										-						-
										-						-
										-						-
										-						-
2019-20 TOTALS	126,577,289	45,484,252	66,711,812	16,113,780	37,126,822	222,884	4,284,296	(1,086,574)	3,295,000	298,729,561	229,563,673	19,418,145	23,316,896	16,957,287	5,571,570	294,827,571

Multi-Year Financial Projection Assumptions

Combined General Fund

Attachment E

	7100-7299									Total	LCFF	Federal	State	Local	Other	Total	
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7400-7499	7300-7399	7610-7629	Exp Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	Rev Change	
2020-21 Adjustments										-							-
<i>List separately:</i>										-							-
COLA & ADA - LCFF Base										-	5,064,637						5,064,637
COLA & ADA - LCFF Supplemental/Concentration										-	1,559,352						1,559,352
Growth					603,148					603,148		300,000			3,430		303,430
One-time revenue/expenses	(1,157,567)	(154,269)	(265,322)	(1,677,315)			(96,729)	(1,787)		(3,352,989)		(551,308)		(96,876)		(648,184)	
1x Mandate										-			(475,000)				(475,000)
Step & Column	1,843,959	757,462	547,495							3,148,916							-
Negotiations										-							-
STRS/PERS rate increases			3,109,007							3,109,007							-
										-							-
										-							-
										-							-
										-							-
										-							-
										-							-
2020-21 TOTALS	127,263,681	46,087,445	70,102,992	14,436,465	37,729,970	222,884	4,187,567	(1,088,361)	3,295,000	302,237,643	236,187,662	19,166,837	22,841,896	16,860,411	5,575,000	300,631,806	

SUMMARY OF ASSUMPTIONS
2018-19 through 2020-21

Hemet USD			
	2018-19	2019-20	2020-21
Fund 01 and/or Fund 09 Charter Projections			
Charter School ENROLLMENT	680	682	682
Charter School ADA PROJECTIONS	667.2	667.23	667.23
Direct - Funded Charter Projections			
Charter School ENROLLMENT			
Charter School ADA PROJECTIONS			
CalSTRS Percentage Increase in Employee Benefits	1.8500%	1.8500%	0.9700%
CalSTRS Percentage Increase in Ending Fund Balance			
One Percent Salary Change (Include Management)			
Certificated (Salaries & Fixed Charges)	1,353,600	1,387,000	1,407,000
Classified (Salaries & Fixed Charges)	498,000	510,250	517,700
Staffing Change from Prior Year (Include New Schools Opening)			
Number of Certificated FTE (Increase/Decrease)	14.00	0.00	0.00
Number of Classified FTE (Increase/Decrease)	11.15	0.00	0.00
Certificated (Salaries only)	\$ 1,232,000	\$	\$
Classified (Salaries only)	\$ 501,750	\$	\$
Management (Salaries only)	\$ -	\$	\$
Number of New Schools Opening/Other			
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ -	\$ -	\$ -

State Budget Forms

2018-19 First Interim

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SACS Forms—Table of Contents

2018-19 First Interim

Certification (Form CSI)	SACS -1
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Other Fund Forms (Form 09-67)	SACS –31
ADA (Form AI)	SACS—103
Criteria and Standards (Form 01CSI).....	SACS—105
Technical Review and Check List	SACS—131



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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 11, 2018

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

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: Pam Buckhout

Telephone: 951-765-5100

Title: Director, Fiscal Services

E-mail: pbuckhou@hemetusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• 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	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	221,269,152.00	221,269,152.00	55,045,904.15	222,599,160.00	1,330,008.00	0.6%
2) Federal Revenue		8100-8299	845,586.00	845,586.00	34,908.28	845,586.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,859,211.00	10,859,211.00	(112.15)	7,674,161.00	(3,185,050.00)	-29.3%
4) Other Local Revenue		8600-8799	2,615,927.00	2,615,927.00	1,007,297.90	3,124,635.00	508,708.00	19.4%
5) TOTAL, REVENUES			235,589,876.00	235,589,876.00	56,087,998.18	234,243,542.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	98,430,903.00	98,480,107.00	28,211,971.77	97,819,305.00	660,802.00	0.7%
2) Classified Salaries		2000-2999	28,598,742.00	28,615,393.00	8,835,128.64	28,836,602.00	(221,209.00)	-0.8%
3) Employee Benefits		3000-3999	39,369,049.00	39,339,498.00	12,607,938.49	39,345,613.00	(6,115.00)	0.0%
4) Books and Supplies		4000-4999	13,513,455.00	13,902,628.78	3,055,360.38	13,774,844.78	127,784.00	0.9%
5) Services and Other Operating Expenditures		5000-5999	27,422,963.00	27,674,906.09	10,106,843.32	27,837,601.09	(162,695.00)	-0.6%
6) Capital Outlay		6000-6999	769,104.00	751,977.00	153,336.85	553,444.00	198,533.00	26.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	340,000.00	340,000.00	0.00	340,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,474,093.00)	(2,516,334.00)	(307,836.26)	(2,519,772.35)	3,438.35	-0.1%
9) TOTAL, EXPENDITURES			205,970,123.00	206,588,175.87	62,662,743.19	205,987,637.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			29,619,753.00	29,001,700.13	(6,574,745.01)	28,255,904.48		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,137,284.00	5,137,284.00	5,137,284.00	5,137,284.00	0.00	0.0%
b) Transfers Out		7600-7629	495,000.00	495,000.00	0.00	495,000.00	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	(36,234,847.00)	(36,239,362.02)	(14,750,820.00)	(36,239,362.02)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,592,563.00)	(31,597,078.02)	(9,613,536.00)	(31,597,078.02)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,972,810.00)	(2,595,377.89)	(16,188,281.01)	(3,341,173.54)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,712,847.00	23,352,009.57		23,352,009.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,712,847.00	23,352,009.57		23,352,009.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,712,847.00	23,352,009.57		23,352,009.57		
2) Ending Balance, June 30 (E + F1e)			20,740,037.00	20,756,631.68		20,010,836.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		25,000.00		
Stores		9712	0.00	0.00		167,825.00		
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	6,210,437.00	6,227,031.68		5,186,811.03		
H&W Holding Accts - Premiums	0000	9760				830,171.00		
IT Infrastructure	0000	9760				300,965.00		
Instructional Materials/Services	0000	9760				732,522.16		
Textbooks	0000	9760				3,000,000.00		
Furniture & Equipment	0000	9760				207,520.00		
Instructional Materials & Services	1100	9760				115,632.87		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,529,600.00	14,529,600.00		14,631,200.00		
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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	169,159,283.00	169,159,283.00	45,133,586.00	164,707,742.00	(4,451,541.00)	-2.6%
Education Protection Account State Aid - Current Year		8012	24,543,243.00	24,543,243.00	7,592,285.00	30,369,139.00	5,825,896.00	23.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	330,004.00	330,004.00	0.00	330,004.00	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	26,840,137.00	26,840,137.00	0.00	26,899,648.00	59,511.00	0.2%
Unsecured Roll Taxes		8042	1,190,608.00	1,190,608.00	1,221,609.18	1,221,609.00	31,001.00	2.6%
Prior Years' Taxes		8043	1,843,066.00	1,843,066.00	1,240,095.83	1,752,554.00	(90,512.00)	-4.9%
Supplemental Taxes		8044	836,846.00	836,846.00	200,034.70	836,846.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,465,661.00)	(3,465,661.00)	94,664.44	(3,465,661.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			222,577,526.00	222,577,526.00	55,482,275.15	223,951,881.00	1,374,355.00	0.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,308,374.00)	(1,308,374.00)	(436,371.00)	(1,352,721.00)	(44,347.00)	3.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			221,269,152.00	221,269,152.00	55,045,904.15	222,599,160.00	1,330,008.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	60,500.00	60,500.00	0.00	60,500.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	785,086.00	785,086.00	34,908.28	785,086.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			845,586.00	845,586.00	34,908.28	845,586.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	7,683,901.00	7,683,901.00	0.00	4,498,851.00	(3,185,050.00)	-41.5%
Lottery - Unrestricted and Instructional Materials		8560	3,100,310.00	3,100,310.00	(112.15)	3,100,310.00	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	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,859,211.00	10,859,211.00	(112.15)	7,674,161.00	(3,185,050.00)	-29.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	300,000.00	300,000.00	126,264.75	300,000.00	0.00	0.0%
Interest		8660	550,000.00	550,000.00	3,985.99	550,000.00	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	403,000.00	403,000.00	74,823.10	403,000.00	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	1,362,927.00	1,362,927.00	802,224.06	1,871,635.00	508,708.00	37.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,615,927.00	2,615,927.00	1,007,297.90	3,124,635.00	508,708.00	19.4%
TOTAL, REVENUES			235,589,876.00	235,589,876.00	56,087,998.18	234,243,542.00	(1,346,334.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	80,939,527.00	81,037,409.00	22,631,800.79	80,079,459.00	957,950.00	1.2%
Certificated Pupil Support Salaries		1200	5,391,283.00	5,314,330.00	1,571,657.89	5,327,786.00	(13,456.00)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	10,332,841.00	10,335,441.00	3,390,088.75	10,347,841.00	(12,400.00)	-0.1%
Other Certificated Salaries		1900	1,767,252.00	1,792,927.00	618,424.34	2,064,219.00	(271,292.00)	-15.1%
TOTAL, CERTIFICATED SALARIES			98,430,903.00	98,480,107.00	28,211,971.77	97,819,305.00	660,802.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,419,039.00	1,429,325.00	385,598.08	1,916,325.00	(487,000.00)	-34.1%
Classified Support Salaries		2200	9,459,640.00	9,459,738.00	2,937,640.33	9,495,325.00	(35,587.00)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	3,895,244.00	3,895,244.00	1,306,311.40	3,820,244.00	75,000.00	1.9%
Clerical, Technical and Office Salaries		2400	10,316,567.00	10,326,344.00	3,235,740.34	10,274,966.00	51,378.00	0.5%
Other Classified Salaries		2900	3,508,252.00	3,504,742.00	969,838.49	3,329,742.00	175,000.00	5.0%
TOTAL, CLASSIFIED SALARIES			28,598,742.00	28,615,393.00	8,835,128.64	28,836,602.00	(221,209.00)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,860,041.00	15,778,580.00	4,522,001.98	15,785,212.00	(6,632.00)	0.0%
PERS		3201-3202	4,880,562.00	4,941,039.00	1,522,365.21	4,855,596.00	85,443.00	1.7%
OASDI/Medicare/Alternative		3301-3302	3,565,616.00	3,578,264.00	1,044,603.43	3,540,717.00	37,547.00	1.0%
Health and Welfare Benefits		3401-3402	13,797,821.00	13,774,598.00	5,146,473.64	13,900,825.00	(126,227.00)	-0.9%
Unemployment Insurance		3501-3502	63,553.00	63,705.00	17,887.45	63,726.00	(21.00)	0.0%
Workers' Compensation		3601-3602	952,811.00	954,485.00	277,430.78	950,926.00	3,559.00	0.4%
OPEB, Allocated		3701-3702	132,265.00	132,370.00	40,904.35	132,571.00	(201.00)	-0.2%
OPEB, Active Employees		3751-3752	116,380.00	116,457.00	37,545.78	116,040.00	417.00	0.4%
Other Employee Benefits		3901-3902	0.00	0.00	(1,274.13)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,369,049.00	39,339,498.00	12,607,938.49	39,345,613.00	(6,115.00)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,265,745.00	3,393,102.00	664,740.02	3,393,102.00	0.00	0.0%
Books and Other Reference Materials		4200	554,406.00	581,076.00	40,075.24	581,076.00	0.00	0.0%
Materials and Supplies		4300	6,362,872.00	6,571,487.09	1,534,318.19	6,454,203.09	117,284.00	1.8%
Noncapitalized Equipment		4400	3,313,432.00	3,339,963.69	814,462.90	3,329,463.69	10,500.00	0.3%
Food		4700	17,000.00	17,000.00	1,764.03	17,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,513,455.00	13,902,628.78	3,055,360.38	13,774,844.78	127,784.00	0.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	60,000.00	72,531.00	12,890.08	72,531.00	0.00	0.0%
Travel and Conferences		5200	1,235,010.00	1,269,526.00	344,458.62	1,280,526.00	(11,000.00)	-0.9%
Dues and Memberships		5300	72,575.00	125,756.00	64,110.06	125,756.00	0.00	0.0%
Insurance		5400-5450	1,338,414.00	1,338,414.00	1,438,577.62	1,439,575.00	(101,161.00)	-7.6%
Operations and Housekeeping Services		5500	5,296,500.00	5,296,500.00	1,747,758.17	5,296,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,755,527.00	2,760,301.00	710,158.87	2,803,017.00	(42,716.00)	-1.5%
Transfers of Direct Costs		5710	(81,868.00)	(71,437.00)	(21,183.76)	(110,464.00)	39,027.00	-54.6%
Transfers of Direct Costs - Interfund		5750	6,371,251.00	6,368,615.00	1,580,296.37	6,368,615.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,312,006.00	9,450,902.09	4,055,981.20	9,470,747.09	(19,845.00)	-0.2%
Communications		5900	1,063,548.00	1,063,798.00	173,796.09	1,090,798.00	(27,000.00)	-2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,422,963.00	27,674,906.09	10,106,843.32	27,837,601.09	(162,695.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	118,241.00	118,241.00	0.00	0.00	118,241.00	100.0%
Buildings and Improvements of Buildings		6200	220,008.00	213,485.00	31,067.68	247,193.00	(33,708.00)	-15.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	430,855.00	420,251.00	122,269.17	306,251.00	114,000.00	27.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			769,104.00	751,977.00	153,336.85	553,444.00	198,533.00	26.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	325,000.00	325,000.00	0.00	325,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			340,000.00	340,000.00	0.00	340,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,486,134.00)	(1,528,375.00)	(194,750.17)	(1,549,254.35)	20,879.35	-1.4%
Transfers of Indirect Costs - Interfund		7350	(987,959.00)	(987,959.00)	(113,086.09)	(970,518.00)	(17,441.00)	1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,474,093.00)	(2,516,334.00)	(307,836.26)	(2,519,772.35)	3,438.35	-0.1%
TOTAL, EXPENDITURES			205,970,123.00	206,588,175.87	62,662,743.19	205,987,637.52	600,538.35	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	375,000.00	375,000.00	375,000.00	375,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,762,284.00	4,762,284.00	4,762,284.00	4,762,284.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,137,284.00	5,137,284.00	5,137,284.00	5,137,284.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	495,000.00	495,000.00	0.00	495,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			495,000.00	495,000.00	0.00	495,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(36,234,847.00)	(36,239,362.02)	(14,750,820.00)	(36,239,362.02)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(36,234,847.00)	(36,239,362.02)	(14,750,820.00)	(36,239,362.02)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(31,592,563.00)	(31,597,078.02)	(9,613,536.00)	(31,597,078.02)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,297,560.00	17,489,210.00	1,937,500.01	17,721,837.00	232,627.00	1.3%
3) Other State Revenue		8300-8599	16,192,581.00	16,192,581.00	223,507.89	17,763,079.35	1,570,498.35	9.7%
4) Other Local Revenue		8600-8799	14,357,287.00	14,357,287.00	2,639,552.48	14,357,287.00	0.00	0.0%
5) TOTAL, REVENUES			47,847,428.00	48,039,078.00	4,800,560.38	49,842,203.35		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,752,666.00	24,813,122.00	6,756,100.76	24,609,655.00	203,467.00	0.8%
2) Classified Salaries		2000-2999	15,836,841.00	15,867,358.00	4,528,648.39	15,581,955.00	285,403.00	1.8%
3) Employee Benefits		3000-3999	23,476,457.00	23,538,600.00	4,174,822.14	23,353,862.00	184,738.00	0.8%
4) Books and Supplies		4000-4999	3,632,652.00	3,614,679.00	1,574,453.98	4,188,935.00	(574,256.00)	-15.9%
5) Services and Other Operating Expenditures		5000-5999	8,422,865.00	8,311,098.56	2,383,522.53	9,888,484.90	(1,577,386.34)	-19.0%
6) Capital Outlay		6000-6999	48,242.00	160,074.00	41,839.64	211,786.00	(51,712.00)	-32.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,944,296.00	3,944,296.00	2,862,797.81	3,944,296.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,486,134.00	1,528,375.00	194,750.17	1,549,254.35	(20,879.35)	-1.4%
9) TOTAL, EXPENDITURES			81,600,153.00	81,777,602.56	22,516,935.42	83,328,228.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,752,725.00)	(33,738,524.56)	(17,716,375.04)	(33,486,024.90)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	371,570.00	371,570.00	0.00	371,570.00	0.00	0.0%
b) Transfers Out		7600-7629	2,500,000.00	2,500,000.00	2,500,000.00	2,800,000.00	(300,000.00)	-12.0%
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	36,234,847.00	36,239,362.02	14,750,820.00	36,239,362.02	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			34,106,417.00	34,110,932.02	12,250,820.00	33,810,932.02		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			353,692.00	372,407.46	(5,465,555.04)	324,907.12		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,654,762.00	2,816,755.86		2,816,755.86	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)			1,654,762.00	2,816,755.86		2,816,755.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,654,762.00	2,816,755.86		2,816,755.86		
2) Ending Balance, June 30 (E + F1e)			2,008,454.00	3,189,163.32		3,141,662.98		
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	2,008,454.00	3,189,163.32		3,141,662.98		
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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,244,204.00	4,244,204.00	0.00	4,244,204.00	0.00	0.0%
Special Education Discretionary Grants		8182	515,127.00	515,127.00	0.00	515,127.00	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	1,248,955.00	1,440,605.00	152,916.12	1,298,751.00	(141,854.00)	-9.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	8,385,836.00	8,385,836.00	1,549,210.00	8,364,310.00	(21,526.00)	-0.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	1,025,082.00	1,025,082.00	203,682.00	1,183,353.00	158,271.00	15.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	283,500.00	283,500.00	0.00	324,553.00	41,053.00	14.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	900,010.00	900,010.00	0.00	825,000.00	(75,010.00)	-8.3%
Career and Technical Education	3500-3599	8290	189,846.00	189,846.00	0.00	218,724.00	28,878.00	15.2%
All Other Federal Revenue	All Other	8290	505,000.00	505,000.00	31,691.89	747,815.00	242,815.00	48.1%
TOTAL, FEDERAL REVENUE			17,297,560.00	17,489,210.00	1,937,500.01	17,721,837.00	232,627.00	1.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	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 Materie		8560	1,019,280.00	1,019,280.00	32,839.89	1,019,280.00	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	2,759,567.00	2,759,567.00	0.00	2,977,929.35	218,362.35	7.9%
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	771,629.00	771,629.00	0.00	1,085,191.00	313,562.00	40.6%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	215,703.00	215,703.00	188,759.00	217,430.00	1,727.00	0.8%
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	11,426,402.00	11,426,402.00	1,909.00	12,463,249.00	1,036,847.00	9.1%
TOTAL, OTHER STATE REVENUE			16,192,581.00	16,192,581.00	223,507.89	17,763,079.35	1,570,498.35	9.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	4,378,000.00	4,378,000.00	0.00	4,378,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	2,626.48	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	9,979,287.00	9,979,287.00	2,636,926.00	9,979,287.00	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			14,357,287.00	14,357,287.00	2,639,552.48	14,357,287.00	0.00	0.0%
TOTAL, REVENUES			47,847,428.00	48,039,078.00	4,800,560.38	49,842,203.35	1,803,125.35	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,473,840.00	16,534,984.00	4,250,674.44	16,180,346.00	354,638.00	2.1%
Certificated Pupil Support Salaries		1200	4,872,965.00	4,887,309.00	1,397,020.88	4,874,716.00	12,593.00	0.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,072,286.00	1,094,061.00	390,006.86	1,151,165.00	(57,104.00)	-5.2%
Other Certificated Salaries		1900	2,333,575.00	2,296,768.00	718,398.58	2,403,428.00	(106,660.00)	-4.6%
TOTAL, CERTIFICATED SALARIES			24,752,666.00	24,813,122.00	6,756,100.76	24,609,655.00	203,467.00	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,939,928.00	9,949,034.00	2,841,006.97	9,591,069.00	357,965.00	3.6%
Classified Support Salaries		2200	3,525,859.00	3,519,489.00	1,013,170.41	3,459,541.00	59,948.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	455,549.00	456,782.00	138,152.07	444,782.00	12,000.00	2.6%
Clerical, Technical and Office Salaries		2400	703,376.00	731,372.00	225,531.15	788,033.00	(56,661.00)	-7.7%
Other Classified Salaries		2900	1,212,129.00	1,210,681.00	310,787.79	1,298,530.00	(87,849.00)	-7.3%
TOTAL, CLASSIFIED SALARIES			15,836,841.00	15,867,358.00	4,528,648.39	15,581,955.00	285,403.00	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,591,217.00	13,589,353.00	1,046,310.45	13,436,732.00	152,621.00	1.1%
PERS		3201-3202	2,906,959.00	2,932,680.00	836,754.26	2,877,804.00	54,876.00	1.9%
OASDI/Medicare/Alternative		3301-3302	1,601,395.00	1,608,928.00	443,679.44	1,605,788.00	3,140.00	0.2%
Health and Welfare Benefits		3401-3402	4,963,829.00	4,992,204.00	1,731,850.39	5,020,710.00	(28,506.00)	-0.6%
Unemployment Insurance		3501-3502	20,299.00	20,410.00	5,466.67	20,252.00	158.00	0.8%
Workers' Compensation		3601-3602	304,428.00	306,219.00	84,552.89	303,987.00	2,232.00	0.7%
OPEB, Allocated		3701-3702	30,447.00	30,580.00	8,463.42	30,401.00	179.00	0.6%
OPEB, Active Employees		3751-3752	57,883.00	58,226.00	17,669.62	58,188.00	38.00	0.1%
Other Employee Benefits		3901-3902	0.00	0.00	75.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,476,457.00	23,538,600.00	4,174,822.14	23,353,862.00	184,738.00	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,047,423.00	1,047,423.00	975,540.98	1,047,423.00	0.00	0.0%
Books and Other Reference Materials		4200	13,013.00	13,013.00	2,015.94	4,513.00	8,500.00	65.3%
Materials and Supplies		4300	1,874,547.00	1,755,312.00	447,509.06	2,279,899.00	(524,587.00)	-29.9%
Noncapitalized Equipment		4400	697,669.00	798,931.00	149,388.00	857,100.00	(58,169.00)	-7.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,632,652.00	3,614,679.00	1,574,453.98	4,188,935.00	(574,256.00)	-15.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,442,752.00	3,442,752.00	694,672.08	3,500,500.00	(57,748.00)	-1.7%
Travel and Conferences		5200	286,208.00	408,102.00	182,743.14	425,815.00	(17,713.00)	-4.3%
Dues and Memberships		5300	5,000.00	5,000.00	200.00	1,000.00	4,000.00	80.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	56,000.00	56,000.00	2,728.77	56,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,195,050.00	1,203,628.00	922,605.38	1,913,266.34	(709,638.34)	-59.0%
Transfers of Direct Costs		5710	81,868.00	71,437.00	21,183.76	110,464.00	(39,027.00)	-54.6%
Transfers of Direct Costs - Interfund		5750	633,220.00	640,891.00	22,887.39	647,403.00	(6,512.00)	-1.0%
Professional/Consulting Services and Operating Expenditures		5800	2,713,651.00	2,472,741.56	532,305.89	3,223,489.56	(750,748.00)	-30.4%
Communications		5900	9,116.00	10,547.00	4,196.12	10,547.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,422,865.00	8,311,098.56	2,383,522.53	9,888,484.90	(1,577,386.34)	-19.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	11,000.00	(11,000.00)	New
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	48,242.00	160,074.00	41,839.64	200,786.00	(40,712.00)	-25.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			48,242.00	160,074.00	41,839.64	211,786.00	(51,712.00)	-32.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	2,021,701.00	2,021,701.00	927,797.81	2,021,701.00	0.00	0.0%
Other Debt Service - Principal		7439	1,922,595.00	1,922,595.00	1,935,000.00	1,922,595.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,944,296.00	3,944,296.00	2,862,797.81	3,944,296.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,486,134.00	1,528,375.00	194,750.17	1,549,254.35	(20,879.35)	-1.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,486,134.00	1,528,375.00	194,750.17	1,549,254.35	(20,879.35)	-1.4%
TOTAL, EXPENDITURES			81,600,153.00	81,777,602.56	22,516,935.42	83,328,228.25	(1,550,625.69)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	371,570.00	371,570.00	0.00	371,570.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			371,570.00	371,570.00	0.00	371,570.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,500,000.00	2,500,000.00	2,500,000.00	2,800,000.00	(300,000.00)	-12.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,500,000.00	2,500,000.00	2,500,000.00	2,800,000.00	(300,000.00)	-12.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	36,234,847.00	36,239,362.02	14,750,820.00	36,239,362.02	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			36,234,847.00	36,239,362.02	14,750,820.00	36,239,362.02	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			34,106,417.00	34,110,932.02	12,250,820.00	33,810,932.02	300,000.00	-0.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	221,269,152.00	221,269,152.00	55,045,904.15	222,599,160.00	1,330,008.00	0.6%
2) Federal Revenue		8100-8299	18,143,146.00	18,334,796.00	1,972,408.29	18,567,423.00	232,627.00	1.3%
3) Other State Revenue		8300-8599	27,051,792.00	27,051,792.00	223,395.74	25,437,240.35	(1,614,551.65)	-6.0%
4) Other Local Revenue		8600-8799	16,973,214.00	16,973,214.00	3,646,850.38	17,481,922.00	508,708.00	3.0%
5) TOTAL, REVENUES			283,437,304.00	283,628,954.00	60,888,558.56	284,085,745.35		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	123,183,569.00	123,293,229.00	34,968,072.53	122,428,960.00	864,269.00	0.7%
2) Classified Salaries		2000-2999	44,435,583.00	44,482,751.00	13,363,777.03	44,418,557.00	64,194.00	0.1%
3) Employee Benefits		3000-3999	62,845,506.00	62,878,098.00	16,782,760.63	62,699,475.00	178,623.00	0.3%
4) Books and Supplies		4000-4999	17,146,107.00	17,517,307.78	4,629,814.36	17,963,779.78	(446,472.00)	-2.5%
5) Services and Other Operating Expenditures		5000-5999	35,845,828.00	35,986,004.65	12,490,365.85	37,726,085.99	(1,740,081.34)	-4.8%
6) Capital Outlay		6000-6999	817,346.00	912,051.00	195,176.49	765,230.00	146,821.00	16.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,284,296.00	4,284,296.00	2,862,797.81	4,284,296.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(987,959.00)	(987,959.00)	(113,086.09)	(970,518.00)	(17,441.00)	1.8%
9) TOTAL, EXPENDITURES			287,570,276.00	288,365,778.43	85,179,678.61	289,315,865.77		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,132,972.00)	(4,736,824.43)	(24,291,120.05)	(5,230,120.42)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,508,854.00	5,508,854.00	5,137,284.00	5,508,854.00	0.00	0.0%
b) Transfers Out		7600-7629	2,995,000.00	2,995,000.00	2,500,000.00	3,295,000.00	(300,000.00)	-10.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,513,854.00	2,513,854.00	2,637,284.00	2,213,854.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,619,118.00)	(2,222,970.43)	(21,653,836.05)	(3,016,266.42)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,367,609.00	26,168,765.43		26,168,765.43	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)			24,367,609.00	26,168,765.43		26,168,765.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,367,609.00	26,168,765.43		26,168,765.43		
2) Ending Balance, June 30 (E + F1e)			22,748,491.00	23,945,795.00		23,152,499.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		25,000.00		
Stores		9712	0.00	0.00		167,825.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,008,454.00	3,189,163.32		3,141,662.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	6,210,437.00	6,227,031.68		5,186,811.03		
H&W Holding Accts - Premiums	0000	9760				830,171.00		
IT Infrastructure	0000	9760				300,965.00		
Instructional Materials/Services	0000	9760				732,522.16		
Textbooks	0000	9760				3,000,000.00		
Furniture & Equipment	0000	9760				207,520.00		
Instructional Materials & Services	1100	9760				115,632.87		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,529,600.00	14,529,600.00		14,631,200.00		
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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	169,159,283.00	169,159,283.00	45,133,586.00	164,707,742.00	(4,451,541.00)	-2.6%
Education Protection Account State Aid - Current Year		8012	24,543,243.00	24,543,243.00	7,592,285.00	30,369,139.00	5,825,896.00	23.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	330,004.00	330,004.00	0.00	330,004.00	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	26,840,137.00	26,840,137.00	0.00	26,899,648.00	59,511.00	0.2%
Unsecured Roll Taxes		8042	1,190,608.00	1,190,608.00	1,221,609.18	1,221,609.00	31,001.00	2.6%
Prior Years' Taxes		8043	1,843,066.00	1,843,066.00	1,240,095.83	1,752,554.00	(90,512.00)	-4.9%
Supplemental Taxes		8044	836,846.00	836,846.00	200,034.70	836,846.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,465,661.00)	(3,465,661.00)	94,664.44	(3,465,661.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			222,577,526.00	222,577,526.00	55,482,275.15	223,951,881.00	1,374,355.00	0.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,308,374.00)	(1,308,374.00)	(436,371.00)	(1,352,721.00)	(44,347.00)	3.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			221,269,152.00	221,269,152.00	55,045,904.15	222,599,160.00	1,330,008.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,244,204.00	4,244,204.00	0.00	4,244,204.00	0.00	0.0%
Special Education Discretionary Grants		8182	515,127.00	515,127.00	0.00	515,127.00	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	60,500.00	60,500.00	0.00	60,500.00	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	1,248,955.00	1,440,605.00	152,916.12	1,298,751.00	(141,854.00)	-9.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	8,385,836.00	8,385,836.00	1,549,210.00	8,364,310.00	(21,526.00)	-0.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	1,025,082.00	1,025,082.00	203,682.00	1,183,353.00	158,271.00	15.4%

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)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	283,500.00	283,500.00	0.00	324,553.00	41,053.00	14.5%
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	900,010.00	900,010.00	0.00	825,000.00	(75,010.00)	-8.3%
Career and Technical Education	3500-3599	8290	189,846.00	189,846.00	0.00	218,724.00	28,878.00	15.2%
All Other Federal Revenue	All Other	8290	1,290,086.00	1,290,086.00	66,600.17	1,532,901.00	242,815.00	18.8%
TOTAL, FEDERAL REVENUE			18,143,146.00	18,334,796.00	1,972,408.29	18,567,423.00	232,627.00	1.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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	7,683,901.00	7,683,901.00	0.00	4,498,851.00	(3,185,050.00)	-41.5%
Lottery - Unrestricted and Instructional Materials		8560	4,119,590.00	4,119,590.00	32,727.74	4,119,590.00	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	2,759,567.00	2,759,567.00	0.00	2,977,929.35	218,362.35	7.9%
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	771,629.00	771,629.00	0.00	1,085,191.00	313,562.00	40.6%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	215,703.00	215,703.00	188,759.00	217,430.00	1,727.00	0.8%
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	11,501,402.00	11,501,402.00	1,909.00	12,538,249.00	1,036,847.00	9.0%
TOTAL, OTHER STATE REVENUE			27,051,792.00	27,051,792.00	223,395.74	25,437,240.35	(1,614,551.65)	-6.0%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	4,378,000.00	4,378,000.00	0.00	4,378,000.00	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	300,000.00	300,000.00	126,264.75	300,000.00	0.00	0.0%
Interest		8660	550,000.00	550,000.00	3,985.99	550,000.00	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	403,000.00	403,000.00	74,823.10	403,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,362,927.00	1,362,927.00	804,850.54	1,871,635.00	508,708.00	37.3%
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	9,979,287.00	9,979,287.00	2,636,926.00	9,979,287.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,973,214.00	16,973,214.00	3,646,850.38	17,481,922.00	508,708.00	3.0%
TOTAL, REVENUES			283,437,304.00	283,628,954.00	60,888,558.56	284,085,745.35	456,791.35	0.2%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	97,413,367.00	97,572,393.00	26,882,475.23	96,259,805.00	1,312,588.00	1.3%
Certificated Pupil Support Salaries		1200	10,264,248.00	10,201,639.00	2,968,678.77	10,202,502.00	(863.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,405,127.00	11,429,502.00	3,780,095.61	11,499,006.00	(69,504.00)	-0.6%
Other Certificated Salaries		1900	4,100,827.00	4,089,695.00	1,336,822.92	4,467,647.00	(377,952.00)	-9.2%
TOTAL, CERTIFICATED SALARIES			123,183,569.00	123,293,229.00	34,968,072.53	122,428,960.00	864,269.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,358,967.00	11,378,359.00	3,226,605.05	11,507,394.00	(129,035.00)	-1.1%
Classified Support Salaries		2200	12,985,499.00	12,979,227.00	3,950,810.74	12,954,866.00	24,361.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	4,350,793.00	4,352,026.00	1,444,463.47	4,265,026.00	87,000.00	2.0%
Clerical, Technical and Office Salaries		2400	11,019,943.00	11,057,716.00	3,461,271.49	11,062,999.00	(5,283.00)	0.0%
Other Classified Salaries		2900	4,720,381.00	4,715,423.00	1,280,626.28	4,628,272.00	87,151.00	1.8%
TOTAL, CLASSIFIED SALARIES			44,435,583.00	44,482,751.00	13,363,777.03	44,418,557.00	64,194.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	29,451,258.00	29,367,933.00	5,568,312.43	29,221,944.00	145,989.00	0.5%
PERS		3201-3202	7,787,521.00	7,873,719.00	2,359,119.47	7,733,400.00	140,319.00	1.8%
OASDI/Medicare/Alternative		3301-3302	5,167,011.00	5,187,192.00	1,488,282.87	5,146,505.00	40,687.00	0.8%
Health and Welfare Benefits		3401-3402	18,761,650.00	18,766,802.00	6,878,324.03	18,921,535.00	(154,733.00)	-0.8%
Unemployment Insurance		3501-3502	83,852.00	84,115.00	23,354.12	83,978.00	137.00	0.2%
Workers' Compensation		3601-3602	1,257,239.00	1,260,704.00	361,983.67	1,254,913.00	5,791.00	0.5%
OPEB, Allocated		3701-3702	162,712.00	162,950.00	49,367.77	162,972.00	(22.00)	0.0%
OPEB, Active Employees		3751-3752	174,263.00	174,683.00	55,215.40	174,228.00	455.00	0.3%
Other Employee Benefits		3901-3902	0.00	0.00	(1,199.13)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			62,845,506.00	62,878,098.00	16,782,760.63	62,699,475.00	178,623.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,313,168.00	4,440,525.00	1,640,281.00	4,440,525.00	0.00	0.0%
Books and Other Reference Materials		4200	567,419.00	594,089.00	42,091.18	585,589.00	8,500.00	1.4%
Materials and Supplies		4300	8,237,419.00	8,326,799.09	1,981,827.25	8,734,102.09	(407,303.00)	-4.9%
Noncapitalized Equipment		4400	4,011,101.00	4,138,894.69	963,850.90	4,186,563.69	(47,669.00)	-1.2%
Food		4700	17,000.00	17,000.00	1,764.03	17,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,146,107.00	17,517,307.78	4,629,814.36	17,963,779.78	(446,472.00)	-2.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,502,752.00	3,515,283.00	707,562.16	3,573,031.00	(57,748.00)	-1.6%
Travel and Conferences		5200	1,521,218.00	1,677,628.00	527,201.76	1,706,341.00	(28,713.00)	-1.7%
Dues and Memberships		5300	77,575.00	130,756.00	64,310.06	126,756.00	4,000.00	3.1%
Insurance		5400-5450	1,338,414.00	1,338,414.00	1,438,577.62	1,439,575.00	(101,161.00)	-7.6%
Operations and Housekeeping Services		5500	5,352,500.00	5,352,500.00	1,750,486.94	5,352,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,950,577.00	3,963,929.00	1,632,764.25	4,716,283.34	(752,354.34)	-19.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,004,471.00	7,009,506.00	1,603,183.76	7,016,018.00	(6,512.00)	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	12,025,657.00	11,923,643.65	4,588,287.09	12,694,236.65	(770,593.00)	-6.5%
Communications		5900	1,072,664.00	1,074,345.00	177,992.21	1,101,345.00	(27,000.00)	-2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,845,828.00	35,986,004.65	12,490,365.85	37,726,085.99	(1,740,081.34)	-4.8%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	118,241.00	118,241.00	0.00	0.00	118,241.00	100.0%
Buildings and Improvements of Buildings		6200	220,008.00	213,485.00	31,067.68	258,193.00	(44,708.00)	-20.9%
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	479,097.00	580,325.00	164,108.81	507,037.00	73,288.00	12.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			817,346.00	912,051.00	195,176.49	765,230.00	146,821.00	16.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	325,000.00	325,000.00	0.00	325,000.00	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	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	2,021,701.00	2,021,701.00	927,797.81	2,021,701.00	0.00	0.0%
Other Debt Service - Principal		7439	1,922,595.00	1,922,595.00	1,935,000.00	1,922,595.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,284,296.00	4,284,296.00	2,862,797.81	4,284,296.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(987,959.00)	(987,959.00)	(113,086.09)	(970,518.00)	(17,441.00)	1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(987,959.00)	(987,959.00)	(113,086.09)	(970,518.00)	(17,441.00)	1.8%
TOTAL, EXPENDITURES			287,570,276.00	288,365,778.43	85,179,678.61	289,315,865.77	(950,087.34)	-0.3%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	375,000.00	375,000.00	375,000.00	375,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,133,854.00	5,133,854.00	4,762,284.00	5,133,854.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,508,854.00	5,508,854.00	5,137,284.00	5,508,854.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,995,000.00	2,995,000.00	2,500,000.00	3,295,000.00	(300,000.00)	-10.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,995,000.00	2,995,000.00	2,500,000.00	3,295,000.00	(300,000.00)	-10.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			2,513,854.00	2,513,854.00	2,637,284.00	2,213,854.00	300,000.00	-11.9%

Resource	Description	2018-19 Projected Year Totals
6300	Lottery: Instructional Materials	384,441.38
6500	Special Education	181,727.26
6512	Special Ed: Mental Health Services	39,986.12
7085	Learning Communities for School Success P	107,574.44
7311	Classified School Employee Professional De	195,343.00
7338	College Readiness Block Grant	0.02
7510	Low-Performing Students Block Grant	839,810.00
8150	Ongoing & Major Maintenance Account (RM,	473,984.91
9010	Other Restricted Local	918,795.85
Total, Restricted Balance		<u>3,141,662.98</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,800,535.00	5,800,535.00	1,561,056.00	5,949,188.00	148,653.00	2.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,048,662.00	1,048,662.00	124,650.00	1,179,276.00	130,614.00	12.5%
4) Other Local Revenue		8600-8799	439,787.00	439,787.00	155,025.34	439,787.00	0.00	0.0%
5) TOTAL, REVENUES			7,288,984.00	7,288,984.00	1,840,731.34	7,568,251.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,713,452.00	2,713,452.00	825,787.94	2,901,431.00	(187,979.00)	-6.9%
2) Classified Salaries		2000-2999	369,758.00	369,758.00	126,871.19	410,908.00	(41,150.00)	-11.1%
3) Employee Benefits		3000-3999	1,122,751.00	1,122,751.00	298,888.10	1,171,465.00	(48,714.00)	-4.3%
4) Books and Supplies		4000-4999	564,976.00	624,559.00	259,183.46	665,104.95	(40,545.95)	-6.5%
5) Services and Other Operating Expenditures		5000-5999	2,150,142.00	1,958,842.00	557,621.95	3,134,274.00	(1,175,432.00)	-60.0%
6) Capital Outlay		6000-6999	0.00	13,817.00	13,824.74	13,817.00	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			6,921,079.00	6,803,179.00	2,082,177.38	8,296,999.95		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			367,905.00	485,805.00	(241,446.04)	(728,748.95)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	371,570.00	371,570.00	0.00	371,570.00	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			(371,570.00)	(371,570.00)	0.00	(371,570.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,665.00)	114,235.00	(241,446.04)	(1,100,318.95)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,888,681.00	1,673,310.32		1,673,310.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,888,681.00	1,673,310.32		1,673,310.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,888,681.00	1,673,310.32		1,673,310.32		
2) Ending Balance, June 30 (E + F1e)			1,885,016.00	1,787,545.32		572,991.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	17,569.85		10,793.90		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	44,932.09		44,932.09		
d) Assigned								
Other Assignments		9780	1,885,016.00	1,725,043.38		517,265.38		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,112,753.00	4,112,753.00	1,092,054.00	4,158,461.00	45,708.00	1.1%
Education Protection Account State Aid - Current Year		8012	833,069.00	833,069.00	240,974.00	913,696.00	80,627.00	9.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	854,713.00	854,713.00	228,028.00	877,031.00	22,318.00	2.6%
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			5,800,535.00	5,800,535.00	1,561,056.00	5,949,188.00	148,653.00	2.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	211,996.00	211,996.00	0.00	141,707.00	(70,289.00)	-33.2%
Lottery - Unrestricted and Instructional Materials		8560	133,278.00	133,278.00	0.00	129,437.00	(3,841.00)	-2.9%
After School Education and Safety (ASES)	6010	8590	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)
Charter School Facility Grant	6030	8590	453,105.00	453,105.00	0.00	504,080.00	50,975.00	11.3%
Drug/Alcohol/Tobacco Funds	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	124,650.00	124,650.00	124,650.00	New
Career Technical Education Incentive Grant Program	6387	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%
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	250,283.00	250,283.00	0.00	279,402.00	29,119.00	11.6%
TOTAL, OTHER STATE REVENUE			1,048,662.00	1,048,662.00	124,650.00	1,179,276.00	130,614.00	12.5%
OTHER LOCAL REVENUE								
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	8,500.00	8,500.00	446.34	8,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	100,000.00	100,000.00	61,111.00	100,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	331,287.00	331,287.00	93,468.00	331,287.00	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%
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			439,787.00	439,787.00	155,025.34	439,787.00	0.00	0.0%
TOTAL, REVENUES			7,288,984.00	7,288,984.00	1,840,731.34	7,568,251.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,279,263.00	2,279,263.00	686,984.41	2,467,242.00	(187,979.00)	-8.2%
Certificated Pupil Support Salaries		1200	129,070.00	129,070.00	37,193.10	129,070.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	305,119.00	305,119.00	101,610.43	305,119.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,713,452.00	2,713,452.00	825,787.94	2,901,431.00	(187,979.00)	-6.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	4,337.35	0.00	0.00	0.0%
Classified Support Salaries		2200	41,821.00	41,821.00	16,014.07	41,821.00	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	198,918.00	198,918.00	68,141.94	238,918.00	(40,000.00)	-20.1%
Other Classified Salaries		2900	129,019.00	129,019.00	38,377.83	130,169.00	(1,150.00)	-0.9%
TOTAL, CLASSIFIED SALARIES			369,758.00	369,758.00	126,871.19	410,908.00	(41,150.00)	-11.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	645,450.00	645,450.00	132,449.17	678,843.00	(33,393.00)	-5.2%
PERS		3201-3202	63,601.00	63,601.00	20,497.57	77,242.00	(13,641.00)	-21.4%
OASDI/Medicare/Alternative		3301-3302	65,333.00	65,333.00	20,167.97	66,407.00	(1,074.00)	-1.6%
Health and Welfare Benefits		3401-3402	318,463.00	318,463.00	116,511.03	318,463.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,542.00	1,542.00	459.55	1,577.00	(35.00)	-2.3%
Workers' Compensation		3601-3602	23,124.00	23,124.00	7,138.35	23,643.00	(519.00)	-2.2%
OPEB, Allocated		3701-3702	2,312.00	2,312.00	714.46	2,364.00	(52.00)	-2.2%
OPEB, Active Employees		3751-3752	2,926.00	2,926.00	950.00	2,926.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,122,751.00	1,122,751.00	298,888.10	1,171,465.00	(48,714.00)	-4.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	193,476.00	192,476.00	65,139.98	204,188.00	(11,712.00)	-6.1%
Books and Other Reference Materials		4200	3,500.00	18,500.00	12,395.81	18,500.00	0.00	0.0%
Materials and Supplies		4300	270,500.00	293,600.00	85,702.59	321,264.00	(27,664.00)	-9.4%
Noncapitalized Equipment		4400	97,500.00	119,983.00	95,945.08	121,152.95	(1,169.95)	-1.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			564,976.00	624,559.00	259,183.46	665,104.95	(40,545.95)	-6.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	20,500.00	20,700.00	6,444.42	20,986.00	(286.00)	-1.4%
Dues and Memberships		5300	11,000.00	11,000.00	2,030.05	11,012.00	(12.00)	-0.1%
Insurance		5400-5450	41,313.00	26,313.00	45,152.00	26,313.00	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	1,437,710.00	1,412,710.00	381,788.57	2,463,685.00	(1,050,975.00)	-74.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	143,323.00	143,323.00	3,946.50	143,323.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	484,296.00	332,096.00	114,780.40	456,255.00	(124,159.00)	-37.4%
Communications		5900	12,000.00	12,700.00	3,480.01	12,700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,150,142.00	1,958,842.00	557,621.95	3,134,274.00	(1,175,432.00)	-60.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	13,817.00	13,824.74	13,817.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	13,817.00	13,824.74	13,817.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,921,079.00	6,803,179.00	2,082,177.38	8,296,999.95		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	371,570.00	371,570.00	0.00	371,570.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			371,570.00	371,570.00	0.00	371,570.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(371,570.00)	(371,570.00)	0.00	(371,570.00)		

Resource	Description	2018/19 Projected Year Totals
6300	Lottery: Instructional Materials	10,793.90
Total, Restricted Balance		<u>10,793.90</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	745,133.00	760,133.00	10,043.00	760,133.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	0.00	5,836.23	0.00	0.00	0.0%
5) TOTAL, REVENUES			760,133.00	760,133.00	15,879.23	760,133.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	256,877.00	256,877.00	65,868.66	256,877.00	0.00	0.0%
2) Classified Salaries		2000-2999	185,198.00	185,198.00	52,883.88	185,198.00	0.00	0.0%
3) Employee Benefits		3000-3999	148,835.00	148,835.00	36,156.19	148,835.00	0.00	0.0%
4) Books and Supplies		4000-4999	40,500.00	40,500.00	11,126.85	40,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	117,845.00	96,020.00	6,838.19	94,145.00	1,875.00	2.0%
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	34,578.00	34,578.00	0.00	34,578.00	0.00	0.0%
9) TOTAL, EXPENDITURES			783,833.00	762,008.00	172,873.77	760,133.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,700.00)	(1,875.00)	(156,994.54)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,700.00)	(1,875.00)	(156,994.54)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	38,064.00	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)								
			38,064.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			38,064.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)								
			14,364.00	(1,875.00)		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) Restricted								
		9740	14,364.00	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	(1,875.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	726,133.00	696,133.00	0.00	696,133.00	0.00	0.0%
All Other State Revenue	All Other	8590	19,000.00	64,000.00	10,043.00	64,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			745,133.00	760,133.00	10,043.00	760,133.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	14.54	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	15,000.00	0.00	5,821.69	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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%
TOTAL, OTHER LOCAL REVENUE			15,000.00	0.00	5,836.23	0.00	0.00	0.0%
TOTAL, REVENUES			760,133.00	760,133.00	15,879.23	760,133.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	180,000.00	180,000.00	39,955.50	180,000.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,500.00	2,500.00	1,365.00	2,500.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	74,377.00	74,377.00	24,548.16	74,377.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			256,877.00	256,877.00	65,868.66	256,877.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	40,900.00	40,900.00	11,918.56	40,900.00	0.00	0.0%
Classified Support Salaries		2200	12,515.00	12,515.00	0.00	12,515.00	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	107,922.00	107,922.00	33,679.64	107,922.00	0.00	0.0%
Other Classified Salaries		2900	23,861.00	23,861.00	7,285.68	23,861.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			185,198.00	185,198.00	52,883.88	185,198.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	60,819.00	60,819.00	8,793.87	60,819.00	0.00	0.0%
PERS		3201-3202	33,419.00	33,419.00	9,550.13	33,419.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	17,892.00	17,892.00	4,849.96	17,892.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	32,488.00	32,488.00	11,763.11	32,488.00	0.00	0.0%
Unemployment Insurance		3501-3502	221.00	221.00	57.64	221.00	0.00	0.0%
Workers' Compensation		3601-3602	3,316.00	3,316.00	890.74	3,316.00	0.00	0.0%
OPEB, Allocated		3701-3702	332.00	332.00	89.14	332.00	0.00	0.0%
OPEB, Active Employees		3751-3752	348.00	348.00	161.60	348.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			148,835.00	148,835.00	36,156.19	148,835.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
Materials and Supplies		4300	36,000.00	36,000.00	11,126.85	36,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			40,500.00	40,500.00	11,126.85	40,500.00	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,500.00	12,500.00	2,121.15	12,500.00	0.00	0.0%
Dues and Memberships		5300	250.00	250.00	250.00	250.00	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	7,097.00	7,097.00	2,785.29	7,097.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,500.00	1,500.00	603.75	1,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	96,498.00	74,673.00	1,078.00	72,798.00	1,875.00	2.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			117,845.00	96,020.00	6,838.19	94,145.00	1,875.00	2.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	34,578.00	34,578.00	0.00	34,578.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,578.00	34,578.00	0.00	34,578.00	0.00	0.0%
TOTAL, EXPENDITURES			783,833.00	762,008.00	172,873.77	760,133.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,175,274.00	3,175,274.00	1,199,767.00	2,779,036.00	(396,238.00)	-12.5%
4) Other Local Revenue		8600-8799	0.00	0.00	4,836.74	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,175,274.00	3,175,274.00	1,204,603.74	2,779,036.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	977,540.00	918,439.00	253,112.98	856,439.00	62,000.00	6.8%
2) Classified Salaries		2000-2999	918,571.00	1,007,702.00	250,091.29	967,002.00	40,700.00	4.0%
3) Employee Benefits		3000-3999	692,378.00	662,348.00	185,158.81	683,534.00	(21,186.00)	-3.2%
4) Books and Supplies		4000-4999	324,262.00	324,262.00	8,617.02	87,657.00	236,605.00	73.0%
5) Services and Other Operating Expenditures		5000-5999	21,699.00	21,699.00	7,809.01	21,699.00	0.00	0.0%
6) Capital Outlay		6000-6999	60,678.00	60,678.00	0.00	0.00	60,678.00	100.0%
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	180,146.00	180,146.00	44,655.09	162,705.00	17,441.00	9.7%
9) TOTAL, EXPENDITURES			3,175,274.00	3,175,274.00	749,444.20	2,779,036.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	455,159.54	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	455,159.54	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,655.00	89,572.36		89,572.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,655.00	89,572.36		89,572.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,655.00	89,572.36		89,572.36		
2) Ending Balance, June 30 (E + F1e)			8,655.00	89,572.36		89,572.36		
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	8,655.00	89,572.36		89,572.36		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	3,117,774.00	3,117,774.00	1,197,892.00	2,721,536.00	(396,238.00)	-12.7%
All Other State Revenue	All Other	8590	57,500.00	57,500.00	1,875.00	57,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,175,274.00	3,175,274.00	1,199,767.00	2,779,036.00	(396,238.00)	-12.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	101.74	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	4,735.00	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	4,836.74	0.00	0.00	0.0%
TOTAL, REVENUES			3,175,274.00	3,175,274.00	1,204,603.74	2,779,036.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	871,695.00	812,594.00	218,176.86	750,594.00	62,000.00	7.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	105,845.00	105,845.00	34,936.12	105,845.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			977,540.00	918,439.00	253,112.98	856,439.00	62,000.00	6.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	681,753.00	770,884.00	169,383.90	730,184.00	40,700.00	5.3%
Classified Support Salaries		2200	39,863.00	39,863.00	12,124.94	39,863.00	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	196,955.00	196,955.00	68,582.45	196,955.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			918,571.00	1,007,702.00	250,091.29	967,002.00	40,700.00	4.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	176,944.00	167,322.00	33,257.84	177,733.00	(10,411.00)	-6.2%
PERS		3201-3202	171,850.00	166,239.00	48,132.28	166,239.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	88,629.00	85,396.00	23,675.65	85,396.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	234,886.00	224,186.00	74,815.47	234,961.00	(10,775.00)	-4.8%
Unemployment Insurance		3501-3502	949.00	903.00	247.25	903.00	0.00	0.0%
Workers' Compensation		3601-3602	14,220.00	13,544.00	3,773.30	13,544.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,420.00	1,353.00	377.27	1,353.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,480.00	3,405.00	879.75	3,405.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			692,378.00	662,348.00	185,158.81	683,534.00	(21,186.00)	-3.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	264,262.00	264,262.00	8,617.02	77,657.00	186,605.00	70.6%
Noncapitalized Equipment		4400	60,000.00	60,000.00	0.00	10,000.00	50,000.00	83.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			324,262.00	324,262.00	8,617.02	87,657.00	236,605.00	73.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	1,491.07	0.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	190.00	3,000.00	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	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	3,699.00	3,699.00	476.14	3,699.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	15,000.00	5,622.96	15,000.00	0.00	0.0%
Communications		5900	0.00	0.00	28.84	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,699.00	21,699.00	7,809.01	21,699.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	60,678.00	60,678.00	0.00	0.00	60,678.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,678.00	60,678.00	0.00	0.00	60,678.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	180,146.00	180,146.00	44,655.09	162,705.00	17,441.00	9.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			180,146.00	180,146.00	44,655.09	162,705.00	17,441.00	9.7%
TOTAL, EXPENDITURES			3,175,274.00	3,175,274.00	749,444.20	2,779,036.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,966,950.00	13,039,350.00	1,020,815.69	13,267,350.00	228,000.00	1.7%
3) Other State Revenue		8300-8599	887,562.00	887,562.00	77,707.75	893,862.00	6,300.00	0.7%
4) Other Local Revenue		8600-8799	642,678.00	642,678.00	96,815.06	642,678.00	0.00	0.0%
5) TOTAL, REVENUES			14,497,190.00	14,569,590.00	1,195,338.50	14,803,890.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,431,696.00	5,431,696.00	1,635,345.23	5,511,696.00	(80,000.00)	-1.5%
3) Employee Benefits		3000-3999	1,898,395.00	1,898,395.00	638,765.88	1,918,395.00	(20,000.00)	-1.1%
4) Books and Supplies		4000-4999	6,286,622.00	6,287,762.00	1,328,546.79	6,339,062.00	(51,300.00)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	694,049.00	765,309.00	214,079.21	823,009.00	(57,700.00)	-7.5%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.00	16,300.00	(6,300.00)	-63.0%
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	773,235.00	773,235.00	68,431.00	773,235.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,093,997.00	15,166,397.00	3,885,168.11	15,381,697.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(596,807.00)	(596,807.00)	(2,689,829.61)	(577,807.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(596,807.00)	(596,807.00)	(2,689,829.61)	(577,807.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,780,254.00	3,487,837.91		3,487,837.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,780,254.00	3,487,837.91		3,487,837.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,780,254.00	3,487,837.91		3,487,837.91		
2) Ending Balance, June 30 (E + F1e)			2,183,447.00	2,891,030.91		2,910,030.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,183,447.00	2,891,030.91		2,910,030.91		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	12,027,132.00	12,099,532.00	1,020,815.69	12,327,532.00	228,000.00	1.9%
Donated Food Commodities		8221	939,818.00	939,818.00	0.00	939,818.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,966,950.00	13,039,350.00	1,020,815.69	13,267,350.00	228,000.00	1.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	887,562.00	887,562.00	77,707.75	893,862.00	6,300.00	0.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			887,562.00	887,562.00	77,707.75	893,862.00	6,300.00	0.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	634,578.00	634,578.00	96,339.18	634,578.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	475.88	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,100.00	3,100.00	0.00	3,100.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			642,678.00	642,678.00	96,815.06	642,678.00	0.00	0.0%
TOTAL, REVENUES			14,497,190.00	14,569,590.00	1,195,338.50	14,803,890.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,832,228.00	3,832,228.00	1,111,627.14	3,912,228.00	(80,000.00)	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	809,451.00	809,451.00	269,645.56	809,451.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	636,355.00	636,355.00	213,680.24	636,355.00	0.00	0.0%
Other Classified Salaries		2900	153,662.00	153,662.00	40,392.29	153,662.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,431,696.00	5,431,696.00	1,635,345.23	5,511,696.00	(80,000.00)	-1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	816,072.00	816,072.00	262,632.52	836,072.00	(20,000.00)	-2.5%
OASDI/Medicare/Alternative		3301-3302	364,442.00	364,442.00	113,329.94	364,442.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	657,696.00	657,696.00	244,422.29	657,696.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,715.00	2,715.00	793.31	2,715.00	0.00	0.0%
Workers' Compensation		3601-3602	40,739.00	40,739.00	12,236.91	40,739.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,075.00	4,075.00	1,226.41	4,075.00	0.00	0.0%
OPEB, Active Employees		3751-3752	12,656.00	12,656.00	4,124.50	12,656.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,898,395.00	1,898,395.00	638,765.88	1,918,395.00	(20,000.00)	-1.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	505,886.00	537,886.00	164,808.91	546,886.00	(9,000.00)	-1.7%
Noncapitalized Equipment		4400	60,000.00	60,000.00	43,230.73	60,000.00	0.00	0.0%
Food		4700	5,720,736.00	5,689,876.00	1,120,507.15	5,732,176.00	(42,300.00)	-0.7%
TOTAL, BOOKS AND SUPPLIES			6,286,622.00	6,287,762.00	1,328,546.79	6,339,062.00	(51,300.00)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,000.00	7,000.00	1,735.91	7,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	204,267.00	204,267.00	67,952.07	204,267.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	383,238.00	426,948.00	96,845.57	484,648.00	(57,700.00)	-13.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,224.00	8,224.00	2,321.94	8,224.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	68,220.00	92,520.00	35,500.98	92,520.00	0.00	0.0%
Communications		5900	23,100.00	26,350.00	9,722.74	26,350.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			694,049.00	765,309.00	214,079.21	823,009.00	(57,700.00)	-7.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	6,300.00	(6,300.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	0.00	16,300.00	(6,300.00)	-63.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	773,235.00	773,235.00	68,431.00	773,235.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			773,235.00	773,235.00	68,431.00	773,235.00	0.00	0.0%
TOTAL, EXPENDITURES			15,093,997.00	15,166,397.00	3,885,168.11	15,381,697.00		

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

Resource	Description	2018/19 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,891,030.91
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	19,000.00
Total, Restricted Balance		<u>2,910,030.91</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,500.00	8,500.00	240.81	8,500.00	0.00	0.0%
5) TOTAL, REVENUES			8,500.00	8,500.00	240.81	8,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	733,500.00	733,500.00	439,391.72	710,500.00	23,000.00	3.1%
5) Services and Other Operating Expenditures		5000-5999	1,275,000.00	944,220.00	1,142,019.46	1,600,448.47	(656,228.47)	-69.5%
6) Capital Outlay		6000-6999	500,000.00	830,780.00	824,206.89	886,780.00	(56,000.00)	-6.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,508,500.00	2,508,500.00	2,405,618.07	3,197,728.47		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,500,000.00)	(2,500,000.00)	(2,405,377.26)	(3,189,228.47)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,500,000.00	2,500,000.00	2,500,000.00	2,800,000.00	300,000.00	12.0%
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			2,500,000.00	2,500,000.00	2,500,000.00	2,800,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	94,622.74	(389,228.47)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	389,228.47		389,228.47	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	389,228.47		389,228.47		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	389,228.47		389,228.47		
2) Ending Balance, June 30 (E + F1e)								
			0.00	389,228.47		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) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	389,228.47		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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,500.00	8,500.00	240.81	8,500.00	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			8,500.00	8,500.00	240.81	8,500.00	0.00	0.0%
TOTAL, REVENUES			8,500.00	8,500.00	240.81	8,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	663,500.00	663,500.00	438,864.27	663,500.00	0.00	0.0%
Noncapitalized Equipment		4400	70,000.00	70,000.00	527.45	47,000.00	23,000.00	32.9%
TOTAL, BOOKS AND SUPPLIES			733,500.00	733,500.00	439,391.72	710,500.00	23,000.00	3.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	775,000.00	900,579.00	735,841.93	1,022,579.00	(122,000.00)	-13.5%
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	500,000.00	43,641.00	406,177.53	577,869.47	(534,228.47)	-1224.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,275,000.00	944,220.00	1,142,019.46	1,600,448.47	(656,228.47)	-69.5%
CAPITAL OUTLAY								
Land Improvements		6170	500,000.00	488,300.00	438,372.75	488,300.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	305,780.00	305,780.00	305,780.00	0.00	0.0%
Equipment		6400	0.00	36,700.00	80,054.14	92,700.00	(56,000.00)	-152.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			500,000.00	830,780.00	824,206.89	886,780.00	(56,000.00)	-6.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,508,500.00	2,508,500.00	2,405,618.07	3,197,728.47		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	2,500,000.00	2,500,000.00	2,500,000.00	2,800,000.00	300,000.00	12.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500,000.00	2,500,000.00	2,500,000.00	2,800,000.00	300,000.00	12.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,500,000.00	2,500,000.00	2,500,000.00	2,800,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	1,172.72	60,000.00	0.00	0.0%
5) TOTAL, REVENUES			60,000.00	60,000.00	1,172.72	60,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,000.00	60,000.00	1,172.72	60,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,000.00	60,000.00	1,172.72	60,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,908,373.00	4,914,042.62		4,914,042.62	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)			4,908,373.00	4,914,042.62		4,914,042.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,908,373.00	4,914,042.62		4,914,042.62		
2) Ending Balance, June 30 (E + F1e)			4,968,373.00	4,974,042.62		4,974,042.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	4,968,373.00	4,974,042.62		4,974,042.62		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	60,000.00	60,000.00	1,172.72	60,000.00	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%
TOTAL, OTHER LOCAL REVENUE			60,000.00	60,000.00	1,172.72	60,000.00	0.00	0.0%
TOTAL, REVENUES			60,000.00	60,000.00	1,172.72	60,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	544,542.00	544,542.00	454,606.34	544,542.00	0.00	0.0%
5) TOTAL, REVENUES			544,542.00	544,542.00	454,606.34	544,542.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	6,678.00	3,328.04	6,678.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	36,000.00	113,616.00	27,176.78	113,616.00	0.00	0.0%
6) Capital Outlay		6000-6999	680,000.00	3,307,683.00	291,277.63	4,207,683.00	(900,000.00)	-27.2%
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			716,000.00	3,427,977.00	321,782.45	4,327,977.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(171,458.00)	(2,883,435.00)	132,823.89	(3,783,435.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(171,458.00)	(2,883,435.00)	132,823.89	(3,783,435.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,205,865.00	5,623,112.60		5,623,112.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,205,865.00	5,623,112.60		5,623,112.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,205,865.00	5,623,112.60		5,623,112.60		
2) Ending Balance, June 30 (E + F1e)			3,034,407.00	2,739,677.60		1,839,677.60		
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	3,034,407.00	2,739,677.60		1,839,677.60		
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)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	14,542.00	14,542.00	1,360.16	14,542.00	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	500,000.00	500,000.00	451,946.18	500,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	30,000.00	30,000.00	1,300.00	30,000.00	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			544,542.00	544,542.00	454,606.34	544,542.00	0.00	0.0%
TOTAL, REVENUES			544,542.00	544,542.00	454,606.34	544,542.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,492.00	1,491.57	1,492.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	5,186.00	1,836.47	5,186.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	6,678.00	3,328.04	6,678.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	36,000.00	113,595.00	27,156.69	113,595.00	0.00	0.0%
Communications		5900	0.00	21.00	20.09	21.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,000.00	113,616.00	27,176.78	113,616.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	25,000.00	0.00	25,000.00	0.00	0.0%
Land Improvements		6170	0.00	1,390.00	1,390.00	1,390.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	680,000.00	3,281,293.00	289,887.63	4,181,293.00	(900,000.00)	-27.4%
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			680,000.00	3,307,683.00	291,277.63	4,207,683.00	(900,000.00)	-27.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			716,000.00	3,427,977.00	321,782.45	4,327,977.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,000.00	18,000.00	71,582.25	18,000.00	0.00	0.0%
5) TOTAL, REVENUES			18,000.00	18,000.00	71,582.25	18,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	6,949.00	0.00	6,949.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	26,020.00	12,834.11	26,020.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,160,000.00	980,962.00	355,725.22	1,138,962.00	(158,000.00)	-16.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,160,000.00	1,013,931.00	368,559.33	1,171,931.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,142,000.00)	(995,931.00)	(296,977.08)	(1,153,931.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,142,000.00)	(995,931.00)	(296,977.08)	(1,153,931.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,061,774.00	4,158,120.14		4,158,120.14	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)			4,061,774.00	4,158,120.14		4,158,120.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,061,774.00	4,158,120.14		4,158,120.14		
2) Ending Balance, June 30 (E + F1e)			2,919,774.00	3,162,189.14		3,004,189.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,918,274.00	3,160,689.14		3,002,689.14		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,500.00	1,500.00		1,500.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	18,000.00	18,000.00	998.50	18,000.00	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	70,583.75	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,000.00	18,000.00	71,582.25	18,000.00	0.00	0.0%
TOTAL, REVENUES			18,000.00	18,000.00	71,582.25	18,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	6,949.00	0.00	6,949.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	6,949.00	0.00	6,949.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	26,020.00	12,834.11	26,020.00	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	26,020.00	12,834.11	26,020.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	12,800.00	0.00	12,800.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,160,000.00	968,162.00	355,725.22	1,126,162.00	(158,000.00)	-16.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,160,000.00	980,962.00	355,725.22	1,138,962.00	(158,000.00)	-16.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			1,160,000.00	1,013,931.00	368,559.33	1,171,931.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	89.96	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	89.96	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	10,000.00	89.96	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	495,000.00	495,000.00	0.00	495,000.00	0.00	0.0%
b) Transfers Out		7600-7629	375,000.00	375,000.00	375,000.00	375,000.00	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			120,000.00	120,000.00	(375,000.00)	120,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			130,000.00	130,000.00	(374,910.04)	130,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	458,587.00	458,743.69		458,743.69	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)			458,587.00	458,743.69		458,743.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			458,587.00	458,743.69		458,743.69		
2) Ending Balance, June 30 (E + F1e)			588,587.00	588,743.69		588,743.69		
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	588,587.00	588,743.69		588,743.69		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	89.96	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	89.96	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	89.96	10,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	495,000.00	495,000.00	0.00	495,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			495,000.00	495,000.00	0.00	495,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	375,000.00	375,000.00	375,000.00	375,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			375,000.00	375,000.00	375,000.00	375,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			120,000.00	120,000.00	(375,000.00)	120,000.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	573,010.97	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	573,010.97	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	9,044,586.14	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	9,044,586.14	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(8,471,575.17)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(8,471,575.17)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	14,747,960.99		14,747,960.99	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	14,747,960.99		14,747,960.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	14,747,960.99		14,747,960.99		
2) Ending Balance, June 30 (E + F1e)			0.00	14,747,960.99		14,747,960.99		
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	14,747,960.99		14,747,960.99		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	180,572.65	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	250,130.97	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	84,084.13	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	58,223.22	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	573,010.97	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	573,010.97	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	5,745,000.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	3,299,586.14	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	9,044,586.14	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	9,044,586.14	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,800.00	4,800.00	0.00	4,800.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,000,000.00	33,000,000.00	3,478,819.61	25,240,000.00	(7,760,000.00)	-23.5%
5) TOTAL, REVENUES			33,004,800.00	33,004,800.00	3,478,819.61	25,244,800.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,172,010.00	13,547,409.00	3,759,099.93	13,623,709.00	(76,300.00)	-0.6%
3) Employee Benefits		3000-3999	4,717,530.00	4,617,530.00	1,296,791.56	4,617,530.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,257,700.00	3,257,700.00	742,215.35	3,257,700.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	(2,425,963.00)	(2,265,362.00)	(784,338.47)	(2,341,662.00)	76,300.00	-3.4%
6) Depreciation		6000-6999	1,300,000.00	1,300,000.00	0.00	1,300,000.00	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, EXPENSES			21,021,277.00	20,457,277.00	5,013,768.37	20,457,277.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,983,523.00	12,547,523.00	(1,534,948.76)	4,787,523.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,762,284.00	4,762,284.00	4,762,284.00	4,762,284.00	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			(4,762,284.00)	(4,762,284.00)	(4,762,284.00)	(4,762,284.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			7,221,239.00	7,785,239.00	(6,297,232.76)	25,239.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	8,393,068.00	535,885.87		535,885.87	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,393,068.00	535,885.87		535,885.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,393,068.00	535,885.87		535,885.87		
2) Ending Net Position, June 30 (E + F1e)			15,614,307.00	8,321,124.87		561,124.87		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	6,565,939.00	0.00		215,939.00		
b) Restricted Net Position		9797	9,048,368.00	0.00		345,185.87		
c) Unrestricted Net Position			0.00	8,321,124.87		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	4,800.00	4,800.00	0.00	4,800.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,800.00	4,800.00	0.00	4,800.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
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	1,741.65	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								
All Other Fees and Contracts		8689	33,000,000.00	33,000,000.00	3,459,556.82	25,240,000.00	(7,760,000.00)	-23.5%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	17,521.14	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,000,000.00	33,000,000.00	3,478,819.61	25,240,000.00	(7,760,000.00)	-23.5%
TOTAL, REVENUES			33,004,800.00	33,004,800.00	3,478,819.61	25,244,800.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	12,227,736.00	11,599,685.00	3,191,530.19	11,643,385.00	(43,700.00)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	1,101,329.00	1,096,854.00	342,637.12	1,096,854.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	842,945.00	850,870.00	224,932.62	883,470.00	(32,600.00)	-3.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,172,010.00	13,547,409.00	3,759,099.93	13,623,709.00	(76,300.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,561.00	15,561.00	4,704.40	15,561.00	0.00	0.0%
PERS		3201-3202	2,293,566.00	2,293,566.00	607,336.85	2,293,566.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	989,373.00	989,373.00	276,518.95	989,373.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,274,174.00	1,174,174.00	369,718.53	1,174,174.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,086.00	7,086.00	1,853.60	7,086.00	0.00	0.0%
Workers' Compensation		3601-3602	106,290.00	106,290.00	27,739.91	106,290.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,630.00	10,630.00	2,819.32	10,630.00	0.00	0.0%
OPEB, Active Employees		3751-3752	20,850.00	20,850.00	6,100.00	20,850.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,717,530.00	4,617,530.00	1,296,791.56	4,617,530.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,207,700.00	3,207,700.00	727,179.26	3,207,700.00	0.00	0.0%
Noncapitalized Equipment		4400	50,000.00	50,000.00	15,036.09	50,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,257,700.00	3,257,700.00	742,215.35	3,257,700.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	50,000.00	50,000.00	18,202.65	50,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	296,550.00	393,351.00	393,351.00	393,351.00	0.00	0.0%
Operations and Housekeeping Services		5500	29,000.00	29,000.00	10,641.94	29,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	922,426.00	986,226.00	74,569.78	986,226.00	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	(7,161,217.00)	(7,166,252.00)	(1,610,532.09)	(7,172,764.00)	6,512.00	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	3,388,278.00	3,393,313.00	322,829.32	3,323,525.00	69,788.00	2.1%
Communications		5900	49,000.00	49,000.00	6,598.93	49,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(2,425,963.00)	(2,265,362.00)	(784,338.47)	(2,341,662.00)	76,300.00	-3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00	0.0%
TOTAL, DEPRECIATION			1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			21,021,277.00	20,457,277.00	5,013,768.37	20,457,277.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In								
		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out								
		7619	4,762,284.00	4,762,284.00	4,762,284.00	4,762,284.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,762,284.00	4,762,284.00	4,762,284.00	4,762,284.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues								
		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues								
		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,762,284.00)	(4,762,284.00)	(4,762,284.00)	(4,762,284.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,941,526.00	1,941,526.00	540,121.34	1,941,526.00	0.00	0.0%
5) TOTAL, REVENUES			1,941,526.00	1,941,526.00	540,121.34	1,941,526.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	27,607.99	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,000.00	2,000.00	2,550.72	2,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,734,691.00	2,734,691.00	890,304.84	2,734,691.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,736,691.00	2,736,691.00	920,463.55	2,736,691.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(795,165.00)	(795,165.00)	(380,342.21)	(795,165.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(795,165.00)	(795,165.00)	(380,342.21)	(795,165.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,848,648.00	3,558,294.00		3,558,294.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,848,648.00	3,558,294.00		3,558,294.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,848,648.00	3,558,294.00		3,558,294.00		
2) Ending Net Position, June 30 (E + F1e)			3,053,483.00	2,763,129.00		2,763,129.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			3,053,483.00	2,763,129.00		2,763,129.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	71,000.00	71,000.00	2,490.88	71,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	1,870,526.00	1,870,526.00	522,630.46	1,870,526.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	15,000.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,941,526.00	1,941,526.00	540,121.34	1,941,526.00	0.00	0.0%
TOTAL, REVENUES			1,941,526.00	1,941,526.00	540,121.34	1,941,526.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	514.75	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	27,093.24	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	27,607.99	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	2,000.00	1,999.35	2,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	551.37	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,000.00	2,000.00	2,550.72	2,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	140,000.00	140,000.00	120,990.00	140,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	2,594,691.00	2,594,691.00	769,314.84	2,594,691.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,734,691.00	2,734,691.00	890,304.84	2,734,691.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,736,691.00	2,736,691.00	920,463.55	2,736,691.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,262.50	20,262.50	20,234.40	20,234.40	(28.10)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,262.50	20,262.50	20,234.40	20,234.40	(28.10)	0%
5. District Funded County Program ADA						
a. County Community Schools	16.00	16.00	17.00	17.00	1.00	6%
b. Special Education-Special Day Class	3.00	3.00	3.10	3.10	0.10	3%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	19.00	19.00	20.10	20.10	1.10	6%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,281.50	20,281.50	20,254.50	20,254.50	(27.00)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	650.00	650.00	650.00	650.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	650.00	650.00	650.00	650.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	650.00	650.00	650.00	650.00	0.00	0%

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	20,263.00	20,234.40		
Charter School	0.00	0.00		
Total ADA	20,263.00	20,234.40	-0.1%	Met
1st Subsequent Year (2019-20)				
District Regular	20,309.00	20,306.00		
Charter School				
Total ADA	20,309.00	20,306.00	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	20,357.00	20,355.00		
Charter School				
Total ADA	20,357.00	20,355.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	21,401	21,395		
Charter School				
Total Enrollment	21,401	21,395	0.0%	Met
1st Subsequent Year (2019-20)				
District Regular	21,450	21,450		
Charter School				
Total Enrollment	21,450	21,450	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	21,500	21,500		
Charter School				
Total Enrollment	21,500	21,500	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	19,735	20,870	
Charter School			
Total ADA/Enrollment	19,735	20,870	94.6%
Second Prior Year (2016-17)			
District Regular	19,926	21,071	
Charter School			
Total ADA/Enrollment	19,926	21,071	94.6%
First Prior Year (2017-18)			
District Regular	20,029	21,127	
Charter School	0		
Total ADA/Enrollment	20,029	21,127	94.8%
Historical Average Ratio:			94.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.2%

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	20,234	21,395		
Charter School	0			
Total ADA/Enrollment	20,234	21,395	94.6%	Met
1st Subsequent Year (2019-20)				
District Regular	20,306	21,450		
Charter School				
Total ADA/Enrollment	20,306	21,450	94.7%	Met
2nd Subsequent Year (2020-21)				
District Regular	20,355	21,500		
Charter School				
Total ADA/Enrollment	20,355	21,500	94.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2018-19)	222,577,526.00	223,951,881.00	0.6%	Met
1st Subsequent Year (2019-20)	229,344,117.00	230,912,037.00	0.7%	Met
2nd Subsequent Year (2020-21)	235,834,036.00	237,532,943.00	0.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	140,402,484.83	163,995,915.86	85.6%
Second Prior Year (2016-17)	146,033,878.05	179,941,184.94	81.2%
First Prior Year (2017-18)	153,751,118.15	195,279,543.39	78.7%
Historical Average Ratio:			81.8%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.8% to 84.8%	78.8% to 84.8%	78.8% to 84.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	166,001,520.00	205,987,637.52	80.6%	Met
1st Subsequent Year (2019-20)	171,608,645.00	210,246,396.00	81.6%	Met
2nd Subsequent Year (2020-21)	176,372,391.00	213,935,975.00	82.4%	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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	18,143,146.00	18,567,423.00	2.3%	No
1st Subsequent Year (2019-20)	18,142,560.00	19,418,145.00	7.0%	Yes
2nd Subsequent Year (2020-21)	17,957,961.00	19,166,837.00	6.7%	Yes

Explanation: (required if Yes)
Increase in federal revenue estimates for two subsequent years is related to anticipated growth and added revenue for new Title IV funding. Title IV revenue not included in current year because there is currently no spending plan in place.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	27,051,792.00	25,437,240.35	-6.0%	Yes
1st Subsequent Year (2019-20)	23,686,757.00	23,316,896.00	-1.6%	No
2nd Subsequent Year (2020-21)	22,278,704.00	22,841,896.00	2.5%	No

Explanation: (required if Yes)
Decrease in current year state revenue from adopted budget to 1st Interim estimate is related to the drop in one-time mandate funding from the May Revise estimate to the amount allocated in the state's enacted budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	16,973,214.00	17,481,922.00	3.0%	No
1st Subsequent Year (2019-20)	16,957,287.00	16,957,287.00	0.0%	No
2nd Subsequent Year (2020-21)	16,860,411.00	16,860,411.00	0.0%	No

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	17,146,107.00	17,963,779.78	4.8%	No
1st Subsequent Year (2019-20)	14,796,107.00	16,113,780.00	8.9%	Yes
2nd Subsequent Year (2020-21)	12,913,742.00	14,436,465.00	11.8%	Yes

Explanation: (required if Yes)
Increase in supplies in two subsequent years related to anticipated routine growth in base and LCAP expenditures and new grant funding.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	35,845,828.00	37,726,085.99	5.2%	Yes
1st Subsequent Year (2019-20)	35,709,344.00	37,126,823.00	4.0%	No
2nd Subsequent Year (2020-21)	35,690,209.00	37,729,971.00	5.7%	Yes

Explanation: (required if Yes)
Growth in current year from adopted budget related to final expenditures under the CA Clean Energy Jobs grant and in the 2nd subsequent year for project growth and cost increases.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	62,168,152.00	61,486,585.35	-1.1%	Met
1st Subsequent Year (2019-20)	58,786,604.00	59,692,328.00	1.5%	Met
2nd Subsequent Year (2020-21)	57,097,076.00	58,869,144.00	3.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	52,991,935.00	55,689,865.77	5.1%	Not Met
1st Subsequent Year (2019-20)	50,505,451.00	53,240,603.00	5.4%	Not Met
2nd Subsequent Year (2020-21)	48,603,951.00	52,166,436.00	7.3%	Not Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

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)

Increase in supplies in two subsequent years related to anticipated routine growth in base and LCAP expenditures and new grant funding.

Explanation:

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

Growth in current year from adopted budget related to final expenditures under the CA Clean Energy Jobs grant and in the 2nd subsequent year for project growth and cost increases.

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	5,811,305.52	8,000,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		8,000,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(3,341,173.54)	206,482,637.52	1.6%	Met
1st Subsequent Year (2019-20)	(1,945,449.00)	210,741,396.00	0.9%	Met
2nd Subsequent Year (2020-21)	(1,291,290.00)	214,430,975.00	0.6%	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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	23,152,499.01	Met
1st Subsequent Year (2019-20)	19,250,508.01	Met
2nd Subsequent Year (2020-21)	17,644,670.01	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	22,772,782.78	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	20,234	20,306	20,355
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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)	292,610,865.77	298,729,562.00	302,237,644.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	292,610,865.77	298,729,562.00	302,237,644.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,778,325.97	8,961,886.86	9,067,129.32
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,778,325.97	8,961,886.86	9,067,129.32

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	14,631,200.00	14,936,500.00	15,111,900.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	14,631,200.00	14,936,500.00	15,111,900.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	8,778,325.97	8,961,886.86	9,067,129.32
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

Temporary borrowing from Fund 67 to the general fund is anticipated during the current year to cover temporary cash shortfalls. Ongoing temporary loans are also expected to be made to Funds 11 and 12 w from Fund 67.

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(36,234,847.00)	(36,239,362.02)	0.0%	4,515.02	Met
1st Subsequent Year (2019-20)	(35,479,780.00)	(37,086,887.00)	4.5%	1,607,107.00	Met
2nd Subsequent Year (2020-21)	(37,966,694.00)	(38,892,138.00)	2.4%	925,444.00	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	5,508,854.00	5,508,854.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	5,871,570.00	5,571,570.00	-5.1%	(300,000.00)	Not Met
2nd Subsequent Year (2020-21)	6,125,000.00	5,575,000.00	-9.0%	(550,000.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	2,995,000.00	3,295,000.00	10.0%	300,000.00	Not Met
1st Subsequent Year (2019-20)	2,995,000.00	3,295,000.00	10.0%	300,000.00	Not Met
2nd Subsequent Year (2020-21)	2,995,000.00	3,295,000.00	10.0%	300,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Revised estimates of transfers out to Fund 40 - reserve for capital outlay

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

Explanation:
(required if NOT met)

Increased transfers out to Deferred Maintenance account in all years due to increased costs/needs.

- 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)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	01 - 8xxx	01 - 7438/7439	92,711
Certificates of Participation	20	01 -8625	01 - 7438/7439	48,341,995
General Obligation Bonds	23	51 - 861x	51 - 7433/7434	134,996,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Capital Leases - Enterprise Fund	7	63 - 8xxx	63 - 5800/9667	3,994,970
TOTAL:				187,425,676

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	96,729	96,729	0	0
Certificates of Participation	3,994,095	4,037,688	4,101,551	4,176,831
General Obligation Bonds	12,134,630	12,210,912	12,307,642	12,391,631
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Capital Leases - Enterprise Fund	1,691,370	1,546,269	1,068,401	1,068,401
Total Annual Payments:	17,916,824	17,891,598	17,477,594	17,636,863
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. Total OPEB liability	31,470,775.00	30,145,139.00
b. OPEB plan(s) fiduciary net position (if applicable)		30,145,139.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	31,470,775.00	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2017	Sep 18, 2018

Data must be entered.

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	2,102,222.00	N/A
1st Subsequent Year (2019-20)	2,102,222.00	N/A
2nd Subsequent Year (2020-21)	2,102,222.00	N/A
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)	396,004.00	396,139.00
1st Subsequent Year (2019-20)	400,000.00	413,500.00
2nd Subsequent Year (2020-21)	400,000.00	431,800.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	868,086.00	1,060,211.00
1st Subsequent Year (2019-20)	1,054,210.00	1,084,900.00
2nd Subsequent Year (2020-21)	1,172,234.00	1,405,624.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	91	91
1st Subsequent Year (2019-20)	91	95
2nd Subsequent Year (2020-21)	91	98

4. Comments:

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

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

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

Yes

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

No

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

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	7,366,178.00	8,121,658.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2018-19)	1,445,000.00	1,447,700.00
1st Subsequent Year (2019-20)	1,447,500.00	1,470,000.00
2nd Subsequent Year (2020-21)	1,450,000.00	1,493,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)	1,445,000.00	1,447,700.00
1st Subsequent Year (2019-20)	1,447,500.00	1,470,000.00
2nd Subsequent Year (2020-21)	1,450,000.00	1,493,000.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,185.3	1,218.3	1,220.0	1,222.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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

One Year Agreement

Total cost of salary settlement

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

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

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

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

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

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

Negotiations Not Settled

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

--

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements Negotiated Since 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:

--

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)

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)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	886.3	1,242.3	1,245.0	1,245.0

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since 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:

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)

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)

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
 If Yes or n/a, complete number of FTEs, then skip to S9.
 If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	146.1	164.3	164.3	164.3

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2018ALL Financial Reporting Software - 2018.2.0
11/17/2018 4:03:39 PM

33-67082-0000000

First Interim
2018-19 Projected Totals
Technical Review Checks

Hemet Unified

Riverside County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and	

9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990)

must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and

Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

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

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.