

2018-19 Second Interim Budget



Business Services

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This and other financial & budget documents of the Hemet Unified School District are posted on the web site:

www.hemetusd.org



TABLE OF CONTENTS

I.	Executive Summary	
	A. State Financial Outlook (LAO)	1
	B. Executive Summary	2
	C. Enrollment and Attendance	4
II.	Second Interim Revisions	
	A. Combined General Fund.....	5
	B. General Fund Charts	8
III.	Financial Outlook	
	A. Cash Flow Analysis.....	9
	B. Multi-Year Projections and Assumptions	10
IV.	Local Control Accountability Plan (LCAP)	12
V.	Charter School Fund—Fund 09	13
VI.	Other Funds	15
VII.	Appendix A - Summaries and Reports	
	A. General Fund Summaries.....	A-1
	B. LCFF Calculation (FCMAT Calculator)	A-4
	C. LCFF MPP Calculation (FCMAT Calculator).....	A-5
	D. LCAP Budget Update.....	A-6
	E. Cash Flow	A-7
	F. Cash Options Survey	A-11
	G. Multi-Year Projections and Assumptions	A-13
H.	General Fund State SACS Forms	
	Certification (Form CSI)	SACS -1
	General Fund (Form 01I)	SACS- 5
	Other Fund Forms (Form 09-67)	SACS -31
	ADA (Form AI)	SACS—107
	Criteria and Standards (Form 01CSI).....	SACS—109
	Technical Review and Check List	SACS—135





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

The Governor presented his 2019-20 budget proposal to the Legislature on January 10, 2019. The proposed 2019-20 budget for the State show revenues and transfers are projected to increase by over 4.0% to just under \$142. billion. At the same time, expenses are expected to see only a slight increase from \$144.0 billion to \$144.2 billion. Reserves balances are projected at \$18.5 billion including \$15.3 billion in the budget stabilization account.

The new budget proposal funds Proposition 98 at about 3.6% above the 2018-19 level, an increase of \$2.8 billion. Budget education initiatives include proposals to expand full-day preschool slots for low income families. The budget also includes \$750 million to be used for classroom construction or renovation to allow schools to provide more full-day kindergarten programs.

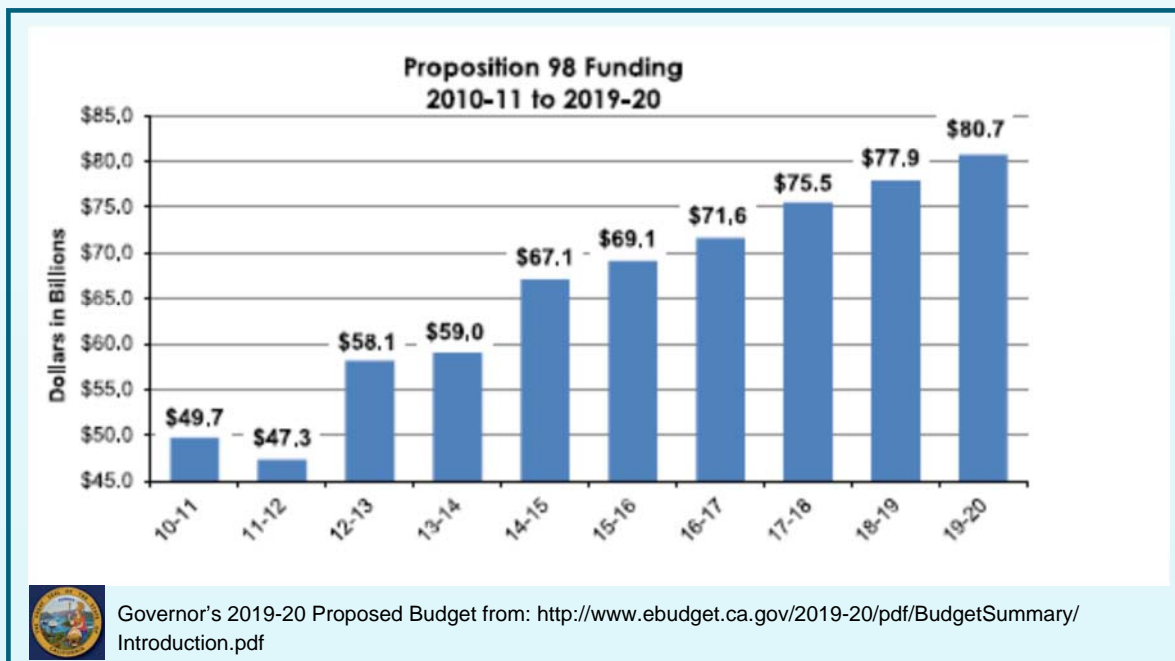
The 2019-20 budget plan provides a 3.46% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF) which increases LCFF funding by \$2.0 billion, an average per pupil increase of approximately \$343.

To address the impact on schools from growing pension liabilities, the January budget includes a buy-down of 1.03% of the STRS rate for 2019-20. This means STRS rates will increase by 0.82% from 16.28% to 17.1%. The rate was set to increase to 18.13%. The governor's budget plan will also provide another \$2.3 billion directly to STRS toward the employers' liability in an attempt to reduce future increases by about 0.50% annually.

The January budget proposal did not include any one-time funding for mandate reimbursements that had been provided in previous years. The 2018-19 allocation for these discretionary funds was \$184 per ADA.

A proposal to provide \$567 million for on-going and one-time revenues to support special education costs for districts with high percentages of both unduplicated students and students with disabilities is built into the 2019-20 budget plan.

While \$300 million in on-going funding for Career Technical Education programs remains in the 2019-20 budget, no additional CTE funding is planned.



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 Second Interim report reflects the current financial status of the District as of January 31, as well as budget revisions based on expenditure and revenue trends and other available information. The Second Interim financial report must be approved by each district's Governing Board by March 17th. More concrete data is available for the Second Interim financial report than was available for the First Interim report that was presented to the Board in December. In a typical year, budget projections contained in the Second Interim report should be closely aligned with the District's final actual revenues and expenditures reported at the close of the fiscal year.

Based on the financial information provided in the interim reports, the Board and Superintendent must certify the District's financial condition as either positive—will meet its financial obligations for the current and two subsequent years; qualified—may not meet its financial obligations for the current or two subsequent years; or negative—will be unable to meet its financial obligations for the current or two subsequent years.

FISCAL OVERVIEW

Overall, Hemet Unified's combined general fund revenues and other sources are projected to increase by \$1.2 million or just over 0.4% from January 31 budgeted levels to a total of \$291.8 million. Expenditures and other uses are being increased by \$0.5 million for a total of \$294.1 million. While all projections for budgeted revenue and expenditure amounts, especially in the Restricted General Fund may not come to bear, expense budgets in most cases have been revised to cover potential obligations based on current trends.



Expenses and other uses exceed revenues and other sources by \$2.3 million, reducing the combined general fund ending balance to \$23.85 million. \$1.6 million of the deficit spending comes from the unrestricted general fund and is related to salary settlements and implementation of a pilot busing program mid-year. Deficit spending in the restricted side of the general fund is related to spending down one-time grant funds including the Learning Communities grant.

Increases to revenue budgets are related to ADA growth, changes in the LCFF unduplicated pupil percentage, and adjustments to miscellaneous state, federal and local revenues. Adjustments are proposed to budgeted amounts in all expenditure categories to better reflect where anticipated costs will occur and to account for increases in restricted categorical program awards.

County Offices of Education, School Services of California (SSC), Fiscal Crisis Management Advisory Team (FCMAT) and other groups continue to advise school districts on best assumptions to use when developing their budgets and multi-year projections. Assumptions include per ADA rates for lottery funds, cost of living adjustment (COLA) factors and recommended reserves. These advisory groups recommend districts set reserve levels higher than the state minimum to help lower borrowing costs for capital expenditures, improve credit ratings, and to avoid temporary loans during periods of cash shortfalls. In response to these recommendations, the District has established a reserve level of 5.0%.

Hemet Unified will be self-certifying its financial status as 'positive' for the 2018-19 Second Interim Report.

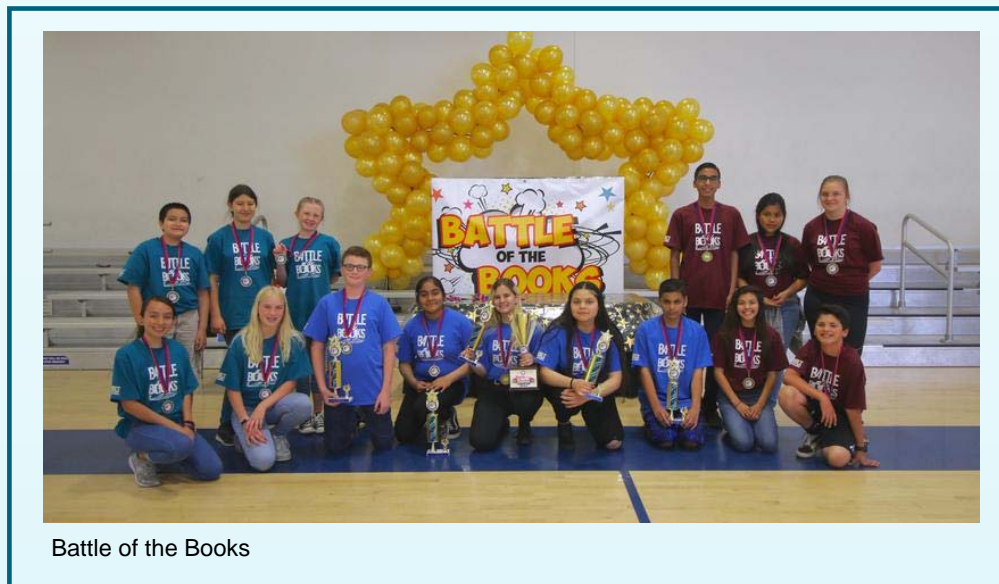
A positive certification means the District projects it will have sufficient funds to meet its obligations in the current and two subsequent fiscal years based on a variety of assumptions applied to the multi-year projections.

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 \$18.1 million by June 30, 2021. A preliminary five-year budget projection shows the district returns to a surplus budget in 2021-22 adding \$1.6 million in that year and another \$3.7 million in 2022-23.

SECOND INTERIM SUMMARY

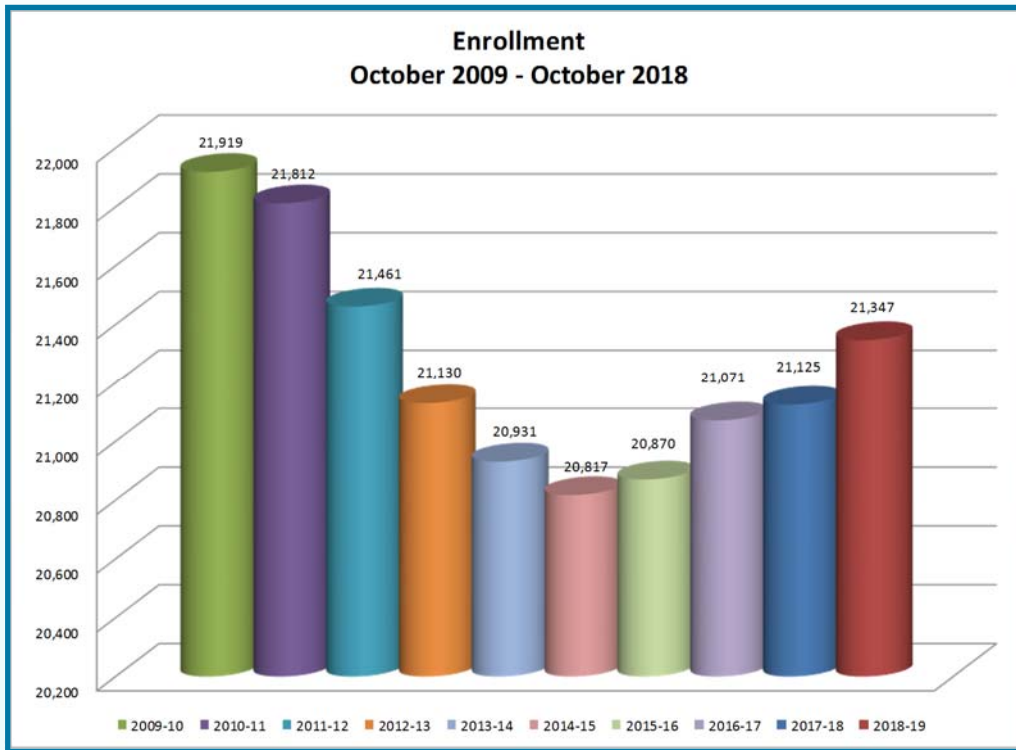
Changes from the January 31 board approved operating budget:

- LCFF revenues increase by \$592,549
- Federal, state and local revenue increase by \$634,437
- Transfers In/Other Sources—no change
- Expenditures increase by \$228,013
- Transfers Out/Other Uses increase by \$300,000
- Ending fund balance increases from \$23.15 million to \$23.85 million



Enrollment and ADA

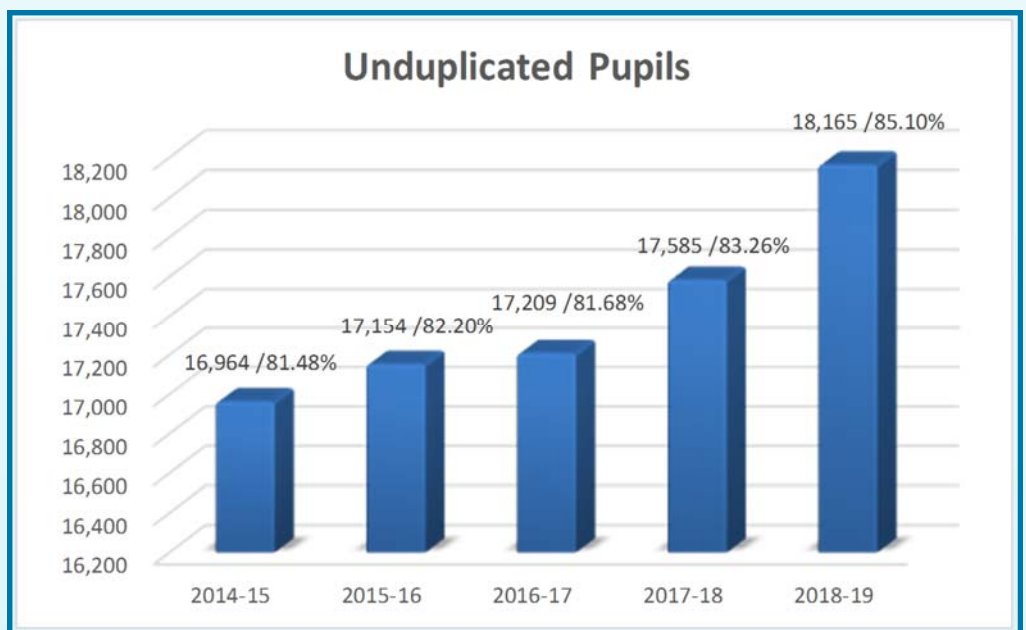
The final official enrollment count for October 2018 is reported at 21,347, which is on target with the adopted budget projected enrollment number. Enrollment in the district has continued to show steady growth since early October with the most recent enrollment reported at 21,418, including 48 district students enrolled in non-public schools.



The district's 2018-19 P-2 ADA is currently projected at 20,217.88 or 94.7% of enrollment. The district is also projecting 20,217.88 ADA as the basis for calculating its Local Control Funding Formula (LCFF) dollars along with another 24.44 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. Second Interim projections show 18,165 district students and 29 district students in county programs make up the

unduplicated pupil percentage or UPP for Hemet USD and comprises 85.10% of total enrollment. This is an increase of about 1.84% from 2017-18 rates. The increase in the UPP can be attributed in part to the districts migration to the Community Eligible Provision (CEP) program to identify low income students eligible for free and reduced meals rather than relying on families to submit applications. Schools with over 40% free meal participation are eligible for this program.



Second Interim Budget Revisions

COMBINED GENERAL FUND

Revenues

Total general fund revenues in Hemet USD's First Interim were projected at \$284.0 million. Title I carry over balances and new federal programs brought revenues to \$285.0 million by January 31. Budget revisions included in the Second Interim report increase general fund revenue projections to \$286.3 million. Growth in LCFF and federal revenues are off-set by reductions to other state and local revenues.

Local Control Funding Formula (LCFF)

LCFF revenue comes from three sources, local property taxes, Proposition 30 revenues and state aid. 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 grades TK-3 class size reduction 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 2018-19 unduplicated pupil percentage (UPP) for the LCFF subgroups is 85.10% 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 83.35%.

Funding levels for LCFF in Hemet Unified's 2018-19 have been recalculated for the Second Interim budget revisions using final CalPADs enrollment, current ADA projections based on initial attendance reports and the COLA rate included in the state's enacted budget. LCFF revenues will be recalculated again at the close of the year when final attendance data is available.

The projections in the Second Interim report show 2018-19 general fund LCFF revenues at \$223.2 million. This is an increase of \$0.6 million from previous budgeted levels. The increase in LCFF revenues is primarily related to an increase in the unduplicated pupil percentage and adjustments to ADA projections.

Local taxes, including transfers to charters for in-lieu payments are estimated to make up \$28.8 million of this year's total LCFF funding. Proposition 30 revenues will total \$30.4 million and the remaining \$164.0 million will be provided through state aid.

Local Control Funding Formula

The LCFF per ADA funding rates for the 2018-19 year are listed in the table below. Supplemental and concentration funding is based on the UPP three-year rolling average of 83.35%.

FACTORS	K-3	4-6	7-8	9-12
2018-19 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 \$20.70 million after a Second Interim increase of \$1.13 million from January 31 budget amounts. The Second Interim revisions are primarily related to \$1.1 million received above previously budgeted amounts for School-Based Medi-Cal Administrative Activities (SMAA) reimbursements from 2015-16 claims. Previously, another \$0.98 million was added to budget estimates for federal revenues between the First Interim to January 31. These increases were final carry over balances for Title I and other Title programs as well as \$551,303 for new funding under Title IV– Student Support and Academic Enrichment.

Other State Revenues

No changes to other state revenues were made since the First Interim report. A small reduction of \$20,427 is proposed in the Second Interim resulting in an anticipated total of \$25.4 million in the other state revenues category. The reduction is for an adjustment to anticipated revenue for the Learning Communities grant.

Local Revenues

The budget for local revenues remained essentially unchanged between the First Interim report and January 31, adding just \$2,175 for miscellaneous revenues. Second Interim projections show local revenue decreasing by \$475,000 to a revised total of \$17.0 million. The reductions are related to lower than previously projected print shop receipts from outside vendors and redevelopment revenues.

Expenditures

First Interim expenditures were estimated at \$289.3 million. Budget changes between First Interim and January 31 added \$1.0 million to anticipated expenditures for 2018-19. The increase in costs during this period were related to the equivalent increase in federal revenues described above. Changes to budgeted expenditures for the Second Interim add \$228,013, bringing total anticipated expenses to \$290.5 million. Increases to unrestricted expenditures are related to added costs for a transportation pilot program to increase attendance. Restricted general fund expenditure increases are related to planned expenses under the new Low Performing Student block grant.

Salary and benefits costs are projected to total \$228.8 million. This is approximately \$1.5 million lower than originally estimated in the adopted budget due to unfilled vacant positions, positions filled later than anticipated and lower substitute costs. Potential uses for the savings in salaries/benefit costs are for classroom technology replacements under a proposed refresh program. As a result, an increase is seen in the books and supplies expenditure category of \$1.6 million for a total of \$19.8 million. Services and operating expenses, which includes utilities, contracted services, consultants, web-based application licenses and travel costs

Summary of General Fund Revenues, Expenditures and Fund Balance

	Adopted Budget	First Interim Revised Budget	January 31 Revised Budget	Second Interim Changes	Second Interim Revised Budget
Beginning Balance	\$ 24,367,609	\$ 26,168,765	\$ 26,168,765	\$ - 0-	\$ 26,168,765
Revenue/Sources	\$ 288,946,158	\$ 289,594,599	\$ 290,603,536	\$ 1,226,986	\$ 291,830,522
Expenses/Uses	\$ 290,565,276	\$ 292,610,865	\$ 293,619,803	\$ 528,013	\$ 294,147,816
Change in Ending Balance	(\$ 1,619,118)	(\$ 3,016,266)	(\$ 3,016,266)	\$ 698,973	(\$ 2,317,293)
Ending Balance	\$ 22,748,491	\$ 23,152,499	\$ 23,152,499	\$ 698,973	\$ 23,851,472
Restricted Balances/Commitments	\$ 22,748,491	\$ 23,152,499	\$ 23,152,499	\$ 698,973	\$ 23,851,472



are budgeted at \$37.8 million, a slight increase of just under \$300,000 from January 31 budgeted amounts.

In the capital outlay category, expenditures are projected at \$746,157, which is \$100,000 less than the January 31 projected amount. The reduction is related to the purchase of a vehicle for the Print Shop 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 \$3,595,000 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.

The budget for contributions from the unrestricted general fund to the restricted general fund shows a reduction of just under \$300,000. The reduction is for contributions to special education programs and align with reductions to anticipated costs in this area.

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 showed the district anticipated ending the 2018-19 year with a general fund balance of \$23.15 million. Included in the projected ending balance was \$14.6 million for a 5% reserve for economic uncertainties.

Second Interim budget changes show the projected ending balance by June 30, 2019 at \$23.85 million. \$14.7 million of the ending balance is set aside as a 5% reserve for economic uncertainties. The remaining \$9.15 million in the ending balance is comprised of \$2.1 million in legally restricted balances, \$192,825 reserved for stores inventory and cash in banks, and \$6.8 million in the unrestricted general fund.

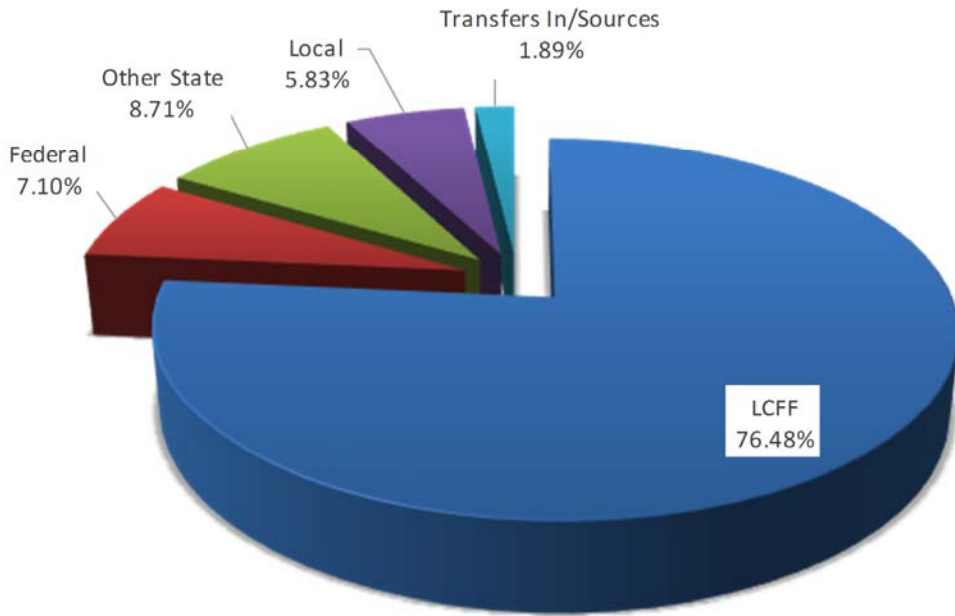
Staff is proposing the board formally commit the \$6.8 million for the uses identified in the table below. A resolution to commit those funds will be presented to the board for approval along with this report.

Components of Ending Balance Combined General Fund Second Interim 2018-19			
	Adopted Budget	First Interim Projected Budget	Second Interim Projected Budget
Beginning Fund Balance	\$ 24,367,809	\$ 26,168,785	\$ 26,168,785
Net Increase/(Decrease)	(1,619,118)	(3,016,266)	(2,317,293)
Ending Fund Balance	\$ 22,748,491	\$ 23,152,499	\$ 23,851,472
Reserves			
5% Reserve for Economic Uncertainty	\$ 14,529,600	\$ 14,631,200	\$ 14,707,400
Revolving Cash	25,000	25,000	25,000
Stores Inventory Reserve	245,788	167,825	167,825
Legally and/or Restricted Carry Over	2,008,454	2,771,964	2,129,152
Committed - H&W Holding Accts	248,692	830,171	830,220
Committed - Textbook adoptions	2,104,427	3,000,000	3,000,000
Committed - Unclaimed Property	-	-	-
Committed - Instructional Mtrls & Services	3,586,530	1,425,374	2,690,910
Committed - Erate Projects/IT Infrastructure	-	300,965	300,965
Assignments	-	-	-
Total Reserves	\$ 22,748,491	\$ 23,152,499	\$ 23,851,472

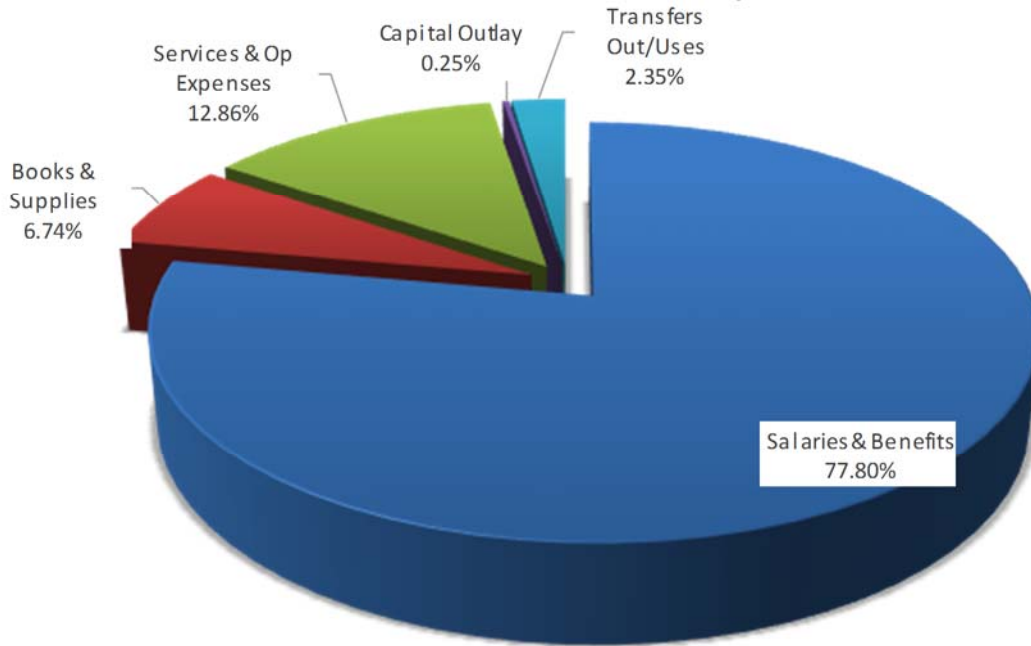


Charts

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.

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 and repaid by the end of that month. In addition, a total of \$10 million in loans were made to the general fund between November and December. These loans were repaid in January.

The current cash projection shows the district experienced its lowest 2018-19 cash balance during the month of November when cash dropped to \$3.3 million, including a \$4.0 million loan.

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 \$22.5 million. For the following year, the general fund cash balance by June 30, 2020 is projected to be drop to approximately \$19.5 million. The lowest cash balance for the 2019-20 fiscal year is projected to be \$1.6 million in October 2019. Temporary borrowing from other funds will be used to cover short term cash shortfalls again in 2019-20 as needed. The Self-Insurance fund has a cash balance of over \$11 million that can be used for the short-term borrowing.

Other funds in the district will experience cash shortfalls during 2018-19. These cash shortfalls are also covered by loans from the district's Self Insurance. Other funds that will require loans include Fund 11—Adult Education Fund. Fund 12—Child Development Fund. Revenues in these accounts are 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 Second 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, CalPADS data shows approximately 85.1% of district 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 83.35%. Enrollment and ADA for revenue projection purposes are assumed to grow by about 1.7% in 2019-20 and then continue with slow growth over the balance of the projection period.

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. LCFF revenues are estimated to increase by \$13.2 million in 2019-20 to a total of \$236.4 million. Federal and other state revenues are projected to decrease by \$7.5 million. The decrease is related to the fall off of the one-time grants for mandate costs, classified employee professional development and low performing students, along with the fall off of carry over balances. Revenues in the local category are expected to decline by approximately \$415,000 for expected drops in one-time receipts and interest earnings due to anticipated lower cash balances.

Overall 2019-20 expenses are projected to increase by \$7.9 million to \$298.4 million. Expenses related to enrollment growth has been factored into the projections. In addition, salaries and benefits expenditures will increase for step and column costs, STRS and PERS rate growth and a full-year impact of the January 2019 pay increase. The reduction to the STRS rate increases proposed in the Governor’s January budget for the 2019-20 year is included in the cost estimates. Anticipated spending for supplies, services and costs are anticipated to remain flat compared to 2018-19.

A slight increase in transfers in from other funds is projected from the Charter Fund for Special Education. Additionally, cash being transferred out to other funds is anticipated to drop by \$600,000 for the fall off of some deferred maintenance projects.

2019-20 expenses are currently expected to exceed revenues by \$4.3 million. The projected general fund ending balance at the end of the 2019-20 year is estimated at \$19.5 million. In the projection, \$15.0 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%	3.46%	2.86%
Enrollment	21,347	21,759	21,809
ADA (excludes county)	20,218	20,578	20,624
ADA%	94.7%	94.6%	94.6%
Funded ADA (includes county)	20,242	20,602	20,648
UPP (3 Yr rolling avg)	83.35%	84.50%	85.10%
One time Mandate per ADA	\$184	\$-0-	\$-0-
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%
STRS	16.28%	17.10%	18.10%
PERS	18.10%	20.70%	23.40%
Step & Column	1.45%	1.45%	1.45%



2020-21 Projected Budget

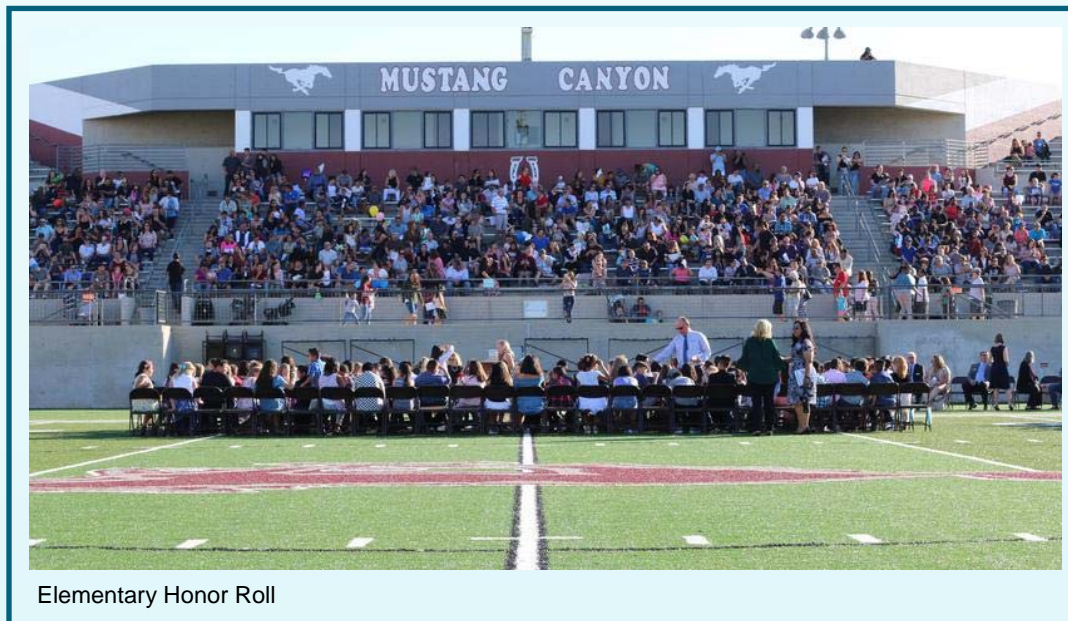
In the third year of the projection, combined general fund revenues and transfers in grow by \$6.8 million to an estimated \$303.9 million. LCFF revenue is expected to increase by \$10.9 million. Adjustments to reflect the fall off of one-time grants show a combined drop of \$1.15 million in other revenue categories.

Expenses and transfers out to other funds projected for the 2020-21 year increase by \$3.9 million and total \$305.4 million. Salaries and benefits again increase for step and column and pension rate growth.

The district begins to slow its deficit spending trend in 2020-21 when expenses are expected outpace revenues by \$1.4 million or less than a 0.50% of the total budget. In the projection, the general fund ending balance is anticipated to total \$18.1 million by June 2021. Over \$15.2 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 Second Interim report.



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. 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.

In the original adopted budget for 2018-19, the estimated MPP was 30.47% or \$51.2 million. The revised calculation with the First Interim report showed the 2018-19 MPP rate dropped slightly to 30.42% while the MPP dollar amount grew slightly to \$51.4 million. The revised calculation for the Second Interim report has the MPP at 30.84% and the dollar amount at \$52.16 million. The Second Interim increase is related to the increase in the district's UPP.

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 to 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 January 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

The final 2018-19 CalPADs data for WCA reported 678 enrolled in the charter school with 201 of the school's students identified as either low income, English learners, foster or homeless. This equates to an Unduplicated Pupil Percentage or UPP of 29.65% for LCFF supplemental grant purposes. ADA for WCA is projected at 665 or 98.0%.

REVENUE

Second Interim revenue for the Western Center Academy is projected at \$8.0 million. At this time, an increase of \$477,354 is made to revenue budgets. Minor adjustments are being made to LCFF receipts to account for adjustments to ADA and UPP rate changes. State revenue adjustments include an increase for current and prior year adjustments to state charter facilities grant funding

EXPENDITURES

Total expenditures for Hemet Unified's charter school at Second Interim are projected to be \$8.4 million, an overall increase of just over \$100,000 from January 31 budget estimates. Charter budgeted expenses include \$1.5 million for planned facilities expansion paid through lease payments.

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 education 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.

Charter Schools	Adopted Budget	First Interim Revised Budget	January 31 Revised Budget	Second Interim Changes	Second Interim Revised Budget
Beginning Balance	\$ 1,888,681	\$ 1,673,310	\$ 1,673,310	\$ -0-	\$ 1,673,310
Revenue/Sources	\$ 7,288,984	\$ 7,568,251	\$ 7,568,251	\$ 325,982	\$ 8,045,605
Expenses/Uses	\$ 7,292,649	\$ 8,668,570	\$ 8,668,570	\$ 1,493,821	\$ 8,768,578
Change in Ending Balance	(\$ 3,665)	(\$ 1,100,319)	(\$ 1,100,319)	\$ 352,299	(\$ 722,973)
Ending Balance	\$ 1,885,016	\$ 572,991	\$ 572,991	\$ 325,299	\$ 950,337



ENDING BALANCE

The charter fund is expected to see its first year of deficit spending in 2018-19 when expenses will exceed revenues by \$722,973. This is a planned spend down of reserves that were accumulated to cover the cost of facilities expansion. The school is projected to end the year with a total of \$950,337 in reserves, of which \$13,885 is set aside 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 \$154,229 in 2019-20 when one-time increased lease costs related to facility expansion drop off. WCA returns to a balanced budget in 2020-21 and 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 be sufficient through June 2019 to cover planned expenses and to end the year with \$456,537 in cash on hand. It is not anticipated WCA will require any temporary loans through the end of the current budget year.



Second Interim Budget—Other Funds

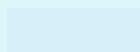
A summary of budgets for other district funds for the Second Interim report is below. Notable changes from the First Interim budget in certain funds are:

- ◇ 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 21—Building Fund—\$27.3 million in bonds were issued in February 2019 related to the Measure X bond initiative approved by voters in November 2018. \$200,000 in expenses for preliminary project costs are budgeted.
- ◇ Fund 25—Capital Facilities Fund—Revenues are increased by \$374,600 to \$1.3 million for increased developer fee receipts. Expenditures are increased by \$475,547 to a total of \$3.98 million for various project costs.
- ◇ Fund 35—School Facilities Fund—Revenues are increased by \$80,058 for interest revenues to a total of \$98,058. Expenses are reduced by \$199,996 to \$1.1 million for delayed and lower than anticipated project costs.
- ◇ Fund 63—Enterprise Fund - An audit adjustment reduced the beginning balance to a negative \$743,166 to account for revised pension liabilities. Revenues are reduced by \$1.25 million to reflect changes in revenue estimates. Expenses are reduced by \$2.2 million for revised expenditure projections and cost savings measures. Combined revenue and expenditure revisions, bring the fund's ending balance back into a positive position. The ending balance in Fund 63 is currently comprised of \$1.7 million in cash as of January 31, 2019. 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	\$ 8,045,605	\$ 8,768,578	\$ 950,337
Fund 11—Adult Education	- 0-	760,133	760,133	-0-
Fund 12—Child Development	89,572	2,934,536	2,934,536	89,572
Fund 13—Cafeteria	3,487,836	15,023,890	15,601,697	2,910,029
Fund 14—Deferred Maintenance	389,228	3,108,500	3,497,728	-0-
Fund 20—OPEB Reserve	4,914,043	60,000	-0-	4,974,043
Fund 21—Building Fund	-0-	27,326,000	200,000	27,126,000
Fund 25—Capital Facilities	5,623,113	1,319,142	3,982,549	2,959,706
Fund 35—County School Facilities	4,158,120	98,058	1,135,563	3,120,615
Fund 40—Reserve for Capital Outlay	458,744	505,000	375,000	588,744
Fund 63—Proprietary Fund (Transportation)	(743,166)	23,991,300	23,003,161	244,973
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	510,000	565,000	100
Total Other Funds	\$ 23,609,094	\$ 85,198,690	\$ 62,000,073	\$ 45,672,148



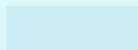
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Appendix

General Fund Summaries.....	A-1
LCFF Calculation (FCMAT Calculator).....	A-4
LCFF MPP Calculation (FCMAT Calculator).....	A-5
LCAP Budget Update	A-6
Cash Flow Projections	A-7
Cash Options Survey	A-11
Multi-Year Projection.....	A-13

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Unrestricted General Fund Summary
2018-19 Second Interim Budget

	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 First Interim	2018-19 Revised Budget 1/31	2018-19 Second Interim Revisions	2018-19 Second Interim Revised Budget
Revenues						
Revenue Limit Sources	\$ 203,876,640.26	\$ 221,269,152	\$ 222,599,160	\$ 222,599,160	\$ 592,549	\$ 223,191,709
Federal Revenue	821,505.51	845,586	845,586	847,761	1,126,714	1,974,475
State Revenue	7,750,623.28	10,859,211	7,674,161	7,674,161	-	7,674,161
Local Revenue	3,015,207.14	2,615,927	3,124,635	3,122,460	(150,000)	2,972,460
Total Revenues	\$ 215,463,976.19	\$ 235,589,876	\$ 234,243,542	\$ 234,243,542	\$ 1,569,263	\$ 235,812,805
Expenditures						
Certificated Salaries	92,578,525.81	98,430,903	97,819,305	97,835,726	(524,000)	97,311,726
Classified Salaries	26,152,845.40	28,598,742	28,836,602	28,781,786	(431,950)	28,349,836
Employee Benefits	35,019,746.94	39,369,049	39,345,613	39,301,500	(95,928)	39,205,572
Books and Supplies	15,858,919.91	13,513,455	13,774,845	13,973,574	1,294,802	15,268,376
Services & Operating Exp	25,469,634.88	27,422,963	27,837,601	27,682,597	11,500	27,694,097
Capital Outlay	2,075,528.99	769,104	553,444	634,338	(100,000)	534,338
Indirect Costs/Debt Svc	(1,875,658.54)	(2,134,093)	(2,179,772)	(2,221,883)	-	(2,221,883)
Total Expenditures	\$ 195,279,543.39	\$ 205,970,123	\$ 205,987,638	\$ 205,987,638	\$ 154,424	\$ 206,142,062
Excess (Deficiency)	\$ 20,184,432.80	\$ 29,619,753	\$ 28,255,904	\$ 28,255,904	\$ 1,414,839	\$ 29,670,743
Other Financing Sources (Uses)						
Transfers In/Other Sources	5,499,091.63	5,137,284	5,137,284	5,137,284	-	5,137,284
Transfers Out/Other Uses	586,140.28	495,000	495,000	495,000	-	495,000
Contributions	(32,125,809.62)	(36,234,847)	(36,239,362)	(36,239,362)	296,645	(35,942,717)
Total Other Sources (Uses)	\$ (27,212,858.27)	\$ (31,592,563)	\$ (31,597,078)	\$ (31,597,078)	\$ 296,645	\$ (31,300,433)
Net Increase (Decrease)	\$ (7,028,425.47)	\$ (1,972,810)	\$ (3,341,174)	\$ (3,341,174)	\$ 1,711,484	\$ (1,629,690)
Beginning Fund Balance	\$ 30,380,435.04	\$ 22,712,847	\$ 23,352,010	\$ 23,352,010		\$ 23,352,010
Ending Fund Balance	\$ 23,352,009.57	\$ 20,740,037	\$ 20,010,836	\$ 20,010,836		\$ 21,722,320
Stores	167,825.00	245,788	167,825	167,825		167,825
Revolving Cash	25,000.00	25,000	25,000	25,000		25,000
PrePaid Expenses	-	-	-	-		-
Reserve for Economic Uncertainty	13,898,000.00	14,529,600	14,631,200	14,631,200		14,707,400
Committed Balances	9,261,184.57	5,939,649	5,186,811	5,186,811		6,822,095
Available for Board Designation	\$ -	\$ -	\$ -	\$ -		\$ -

Restricted General Fund Summary
2018-19 Second Interim Budget

	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 First Interim	2018-19 Revised Budget 1/31	2018-19 Second Interim Revisions	2018-19 Second Interim Revised Budget
Revenues						
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	17,492,696.08	17,297,560	17,721,837	18,730,774	3,150	18,733,924
State Revenue	17,133,584.77	16,192,581	17,763,079	17,763,079	(20,427)	17,742,652
Local Revenue	13,664,809.12	14,357,287	14,357,287	14,357,287	(325,000)	14,032,287
Total Revenues	\$ 48,291,089.97	\$ 47,847,428	\$ 49,842,203	\$ 50,851,140	\$ (342,277)	\$ 50,508,863
Expenditures						
Certificated Salaries	24,512,591.98	24,752,666	24,609,655	25,129,394	(340,238)	24,789,156
Classified Salaries	13,932,169.22	15,836,841	15,581,955	15,816,394	(21,433)	15,794,961
Employee Benefits	20,937,603.78	23,476,457	23,353,862	23,565,702	(165,560)	23,400,142
Books and Supplies	4,622,921.22	3,632,652	4,188,935	4,236,244	319,585	4,555,829
Services & Operating Exp	10,183,854.76	8,422,865	9,888,485	9,841,951	281,235	10,123,186
Capital Outlay	286,640.91	48,242	211,786	211,819	-	211,819
Indirect Costs/Debt Svc	5,110,567.04	5,430,430	5,493,550	5,535,661	-	5,535,661
Total Expenditures	\$ 79,586,348.91	\$ 81,600,153	\$ 83,328,228	\$ 84,337,165	\$ 73,589	\$ 84,410,754
Excess (Deficiency)	\$ (31,295,258.94)	\$ (33,752,725)	\$ (33,486,025)	\$ (33,486,025)	\$ (415,866)	\$ (33,901,891)
Other Financing Sources (Uses)						
Transfers In/Other Sources	361,754.00	371,570	371,570	371,570	-	371,570
Transfers Out/Other Uses	2,500,000.00	2,500,000	2,800,000	2,800,000	300,000	3,100,000
Contributions	32,125,809.62	36,234,847	36,239,362	36,239,362	(296,645)	35,942,717
Total Other Sources (Uses)	\$ 29,987,563.62	\$ 34,106,417	\$ 33,810,932	\$ 33,810,932	\$ (596,645)	\$ 33,214,287
Net Increase (Decrease)	\$ (1,307,695.32)	\$ 353,692	\$ 324,907	\$ 324,907	\$ (1,012,511)	\$ (687,604)
Beginning Fund Balance	\$ 4,124,451.18	\$ 1,654,763	\$ 2,816,756	\$ 2,816,756		\$ 2,816,756
Ending Fund Balance	\$ 2,816,755.86	\$ 2,008,455	\$ 3,141,663	\$ 3,141,663		\$ 2,129,152
Other Assignments	-	-	-	-		-
Restricted Balances	2,816,755.86	2,008,455	3,141,663	3,141,663		2,129,152
Available for Board Designation	\$ -	-	-	-		-

Combined General Fund Summary
2018-19 Second Interim Budget

	2017-18 Unaudited Actuals	2018-19 Adopted Budget	2018-19 First Interim	2018-19 Revised Budget 1/31	2018-19 Second Interim Revisions	2018-19 Second Interim Revised Budget
Revenues						
Revenue Limit Sources	\$ 203,876,640.26	\$ 221,269,152	\$ 222,599,160	\$ 222,599,160	\$ 592,549	\$ 223,191,709
Federal Revenue	18,314,201.59	18,143,146	18,567,423	19,578,535	1,129,864	20,708,399
State Revenue	24,884,208.05	27,051,792	25,437,240	25,437,240	(20,427)	25,416,813
Local Revenue	16,680,016.26	16,973,214	17,481,922	17,479,747	(475,000)	17,004,747
Total Revenues	\$ 263,755,066.16	\$ 283,437,304	\$ 284,085,745	\$ 285,094,682	\$ 1,226,986	\$ 286,321,668
Expenditures						
Certificated Salaries	117,091,117.79	\$ 123,183,569	\$ 122,428,960	\$ 122,965,120	(864,238)	\$ 122,100,882
Classified Salaries	40,085,014.62	44,435,583	44,418,557	44,598,180	(453,383)	44,144,797
Employee Benefits	55,957,350.72	62,845,506	62,699,475	62,867,202	(261,488)	62,605,714
Books and Supplies	20,481,841.13	17,146,107	17,963,780	18,209,818	1,614,387	19,824,205
Services & Operating Exp	35,653,489.64	35,845,828	37,726,086	37,524,548	292,735	37,817,283
Capital Outlay	2,362,169.90	817,346	765,230	846,157	(100,000)	746,157
Indirect Costs/Debt Svc	3,234,908.50	3,296,337	3,313,778	3,313,778	-	3,313,778
Total Expenditures	\$ 274,865,892.30	\$ 287,570,276	\$ 289,315,866	\$ 290,324,803	\$ 228,013	\$ 290,552,816
Excess (Deficiency)	\$ (11,110,826.14)	\$ (4,132,972)	\$ (5,230,121)	\$ (5,230,121)	\$ 998,973	\$ (4,231,148)
Other Financing Sources (Uses)						
Transfers In/Other Sources	5,860,845.63	5,508,854	5,508,854	5,508,854	-	5,508,854
Transfers Out/Other Uses	3,086,140.28	2,995,000	3,295,000	3,295,000	300,000	3,595,000
Contributions	-	-	-	-	-	-
Total Other Sources (Uses)	\$ 2,774,705.35	\$ 2,513,854	\$ 2,213,854	\$ 2,213,854	\$ (300,000)	\$ 1,913,854
Net Increase (Decrease)	\$ (8,336,120.79)	\$ (1,619,118)	\$ (3,016,267)	\$ (3,016,267)	\$ 698,973	\$ (2,317,294)
Beginning Fund Balance	\$ 34,504,886.22	\$ 24,367,610	\$ 26,168,766	\$ 26,168,766		\$ 26,168,766.00
Ending Fund Balance	\$ 26,168,765.43	\$ 22,748,492	\$ 23,152,499	\$ 23,152,499		\$ 23,851,472
Stores	167,825.00	245,788	167,825	\$ 167,825		167,825
Revolving Cash	25,000.00	25,000	25,000	\$ 25,000		25,000
PrePaid Expenses	-	-	-	\$ -		-
Reserve for Economic Uncertainty	13,898,000.00	14,529,600	14,631,200	\$ 14,631,200		14,707,400
Other Assignments/Commitments	9,261,184.57	5,939,649	5,186,811	\$ 5,186,811		6,822,095
Restricted Balances	2,816,755.86	2,008,455	3,141,663	\$ 3,141,663		2,129,152
Available for Board Designation	\$ -	\$ -	\$ -	\$ -		\$ -
				0		0

43505	v19.2c					43505	v19.2c					43505	v19.2c											
2018-19	2019-20					2020-21	2021-22					2018-19	2019-20					2020-21	2021-22					
LOCAL CONTROL FUNDING FORMULA																								
CALCULATE LCF TARGET																								
Unduplicated as % of Enrollment																								
3 yr average					3 yr average					3 yr average					3 yr average									
COLA & Augmentation					COLA & Augmentation					COLA & Augmentation					COLA & Augmentation									
83.35%					84.50%					85.10%					85.10%									
2018-19					2019-20					2020-21					2021-22									
ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	6,171.53	7,459	776	1,373	1,167	66,498,765	6,289.00	7,717	803	1,440	1,257	70,541,072	6,303.00	7,938	826	1,492	1,319	72,954,797	6,318.00	8,170	850	1,535	1,358	75,264,527
Grades 4-6	4,523.77	7,571	-	1,262	1,073	44,813,709	4,605.00	7,833	-	1,324	1,155	47,487,425	4,615.00	8,057	-	1,371	1,213	49,107,661	4,626.00	8,292	-	1,411	1,248	50,660,457
Grades 7-8	3,021.05	7,796	-	1,300	1,105	30,816,753	3,060.00	8,066	-	1,363	1,190	32,493,800	3,067.00	8,297	-	1,412	1,249	33,607,730	3,075.00	8,539	-	1,453	1,285	34,678,181
Grades 9-12	6,525.97	9,034	235	1,545	1,314	79,147,115	6,648.00	9,347	243	1,621	1,415	83,932,562	6,663.00	9,614	250	1,679	1,485	86,801,465	6,678.00	9,895	257	1,728	1,528	89,536,930
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	20,242.32	162,790,624	6,322,711	28,191,192	23,971,814	221,276,341	20,602.00	171,423,994	6,665,531	30,097,129	26,268,204	234,454,858	20,648.00	176,721,250	6,872,028	31,247,576	27,630,789	242,471,643	20,697.00	182,313,087	7,086,546	32,235,818	28,504,644	250,140,095
Targeted Instructional Improvement Block Grant	-	-	-	-	-	375,152	-	-	-	-	-	375,152	-	-	-	-	-	375,152	-	-	-	-	-	375,152
Home-to-School Transporter	-	-	-	-	-	1,540,216	-	-	-	-	-	1,540,216	-	-	-	-	-	1,540,216	-	-	-	-	-	1,540,216
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						223,191,709						236,370,226						244,387,011						252,055,463
Funded Based on Target Formula (based on prior year P-2 certification)																								
ECONOMIC RECOVERY TARGET PAYMENT																								
3/4 - 100% - 100% - 100%																								
CALCULATE LCF FLOOR																								
Current year Funded ADA times Base per ADA																								
Current year Funded ADA times Other RL per ADA																								
Necessary Small School Allowance at 12-13 rates																								
2012-13 Categoricals																								
Floor Adjustments																								
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA																								
Less Fair Share Reduction																								
Non-COE certified New Charter: District PY rate * CY ADA																								
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA																								
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR																								
205,232,542																								
226,879,493																								
227,351,128																								
227,853,519																								
CALCULATE LCF PHASE-IN ENTITLEMENT																								
LOCAL CONTROL FUNDING FORMULA TARGET																								
LOCAL CONTROL FUNDING FORMULA FLOOR																								
LCFF Need (LCFF Target less LCF Floor, if positive)																								
Current Year Gap Funding																								
ECONOMIC RECOVERY PAYMENT																								
Miscellaneous Adjustments																								
LCFF Entitlement before Minimum State Aid provision																								
223,191,709																								
236,370,226																								
244,387,011																								
252,055,463																								
CALCULATE STATE AID																								
Transition Entitlement																								
Local Revenue (including RDA)																								
Gross State Aid																								
CALCULATE MINIMUM STATE AID																								
2012-13 RL/Charter Gen BG adjusted for ADA																								
2012-13 NSS Allowance (deficted)																								
Minimum State Aid Adjustments																								
Less Current Year Property Taxes/In Lieu																								
Subtotal State Aid for Historical RL/Charter General BG																								
Categorical funding from 2012-13																								
Charter Categorical Block Grant adjusted for ADA																								
Minimum State Aid Guarantee																								
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																								
194,394,320																								
208,629,621																								
216,643,324																								
224,308,497																								
Additional State Aid (Additional SA)																								
LCFF Phase-In Entitlement																								
(before COE transfer, Choice & Charter Supplemental)																								
CHANGE OVER PRIOR YEAR																								
LCFF Entitlement PER ADA																								
PER ADA CHANGE OVER PRIOR YEAR																								
BASIC AID STATUS (school districts only)																								
LCFF SOURCES INCLUDING EXCESS TAXES																								
State Aid																								
Property Taxes net of in-lieu																								
Charter in-Lieu Taxes																								
LCFF pre COE, Choice, Supp																								

**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>	52,163,006	56,365,333	58,878,365	60,740,462	62,501,696
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils	44,703,317	52,163,006	56,365,333	58,878,365	60,740,462
3. Difference [1] less [2]	7,459,689	4,202,327	2,513,032	1,862,097	1,761,234
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate	7,459,689	4,202,327	2,513,032	1,862,097	1,761,234
<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>	52,163,006	56,365,333	58,878,365	60,740,462	62,501,696
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>	169,113,335	178,089,525	183,593,278	189,399,633	194,891,481
<i>LCFF Phase-In Entitlement</i>	223,191,709	236,370,226	244,387,011	252,055,463	259,308,545
7/8. Percentage to Increase or Improve Services* [5] / [6] <i>(for LCAP entry)</i>	30.84%	31.65%	32.07%	32.07%	32.07%

*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	\$ 52,163,006	\$ 56,365,333	\$ 58,878,365	\$ 60,740,462	\$ 62,501,696
Current year Percentage to Increase or Improve Services	30.84%	31.65%	32.07%	32.07%	32.07%

LCAP Initiatives - Budget Update 2018-19 Second Interim

Goal # 1 Teaching and Learning	2018-19 Budget	Expenses 1/31	Encumbrances 1/31	Balance
College & Career	\$ 7,705,875.00	\$ 4,071,648.54	\$ 3,564,107.39	\$ 70,119.07
AVID	1,485,572.00	644,167.33	93,518.16	747,886.51
Professional Development	4,216,431.00	1,831,050.17	632,907.41	1,752,473.42
English Learner Support	983,510.00	581,091.44	290,333.78	112,084.78
Future Ready Learning- Technology Support	2,393,116.00	1,332,929.89	298,934.28	761,251.83
	\$ 16,784,504.00	\$ 8,460,887.37	\$ 4,879,801.02	\$ 3,443,815.61

Goal # 2 Multi-Tier Systems of Support (MTSS)	2018-19 Budget	Expenses 1/31	Encumbrances 1/31	Balance
Literacy Initiatives	\$ 5,007,575.00	\$ 3,435,479.24	\$ 1,562,702.89	\$ 9,392.87
Early Intervention	800,000.00	245,747.85	155,504.82	398,747.33
Multi-Tiered Systems of Support	9,526,238.00	5,345,889.90	3,138,920.55	1,041,427.55
Student Services Support for At-Risk Students	1,671,025.00	1,017,341.03	644,251.19	9,432.78
Credit Recovery	1,557,002.00	420,412.28	146,223.69	990,366.03
	\$ 18,561,840.00	\$ 10,464,870.30	\$ 5,647,603.14	\$ 2,449,366.56

Goal # 3 Culture & Climate	2018-19 Budget	Expenses 1/31	Encumbrances 1/31	Balance
Increased Engagement	\$ 11,306,207.00	\$ 6,707,750.38	\$ 3,602,340.61	\$ 996,116.01
Parent Engagement	1,141,641.00	639,285.33	351,373.83	150,981.84
Student Engagement	2,359,707.00	1,233,359.50	424,718.49	701,629.01
Social/Emotional & Behavioral Engagement	1,079,200.00	639,609.25	411,063.79	28,526.96
	\$ 15,886,755.00	\$ 9,220,004.46	\$ 4,789,496.72	\$ 1,877,253.82

LCAP (Supplemental/Concentration) Total	\$ 51,233,099.00	\$ 28,145,762.13	\$ 15,316,900.88	\$ 7,770,435.99
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2/17/2019

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

2018-19 General Fund Cash Flow

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Actual		Actual		Actual		Actual		Actual		Actual		Actual	
A. BEGINNING CASH		29,279,928.98		23,247,343.37		8,197,138.31		7,529,169.88		5,546,957.96		3,315,623.92		24,117,745.13	
B. RECEIPTS:															
LCFF															
State Aid 8011	8011	8,059,569.00	4.15%	8,059,569.00	4.15%	22,099,509.00	11.37%	14,507,224.00	7.46%	14,507,224.00	7.46%	22,099,509.00	11.37%	14,507,224.00	7.46%
Property Tax	8020-8089	0.00	0.00%	1,525,150.19	5.04%	1,231,253.96	4.07%	0.00	0.00%	512,458.23	1.69%	9,241,356.75	30.52%	7,637,816.88	25.22%
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)	5.70%	(169,508.00)	11.41%	(182,109.00)	12.26%	(113,004.00)	7.61%	(70,162.00)	4.72%	(42,842.00)	2.88%
Federal Revenues	8100-8299	147,539.00	0.71%	0.00	0.00%	(99,644.01)	-0.48%	1,924,513.30	9.29%	840,537.17	4.06%	2,166,428.70	10.46%	2,222,307.29	10.73%
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%	326,642.66	1.29%	2,051,766.25	8.07%	5,050,948.26	19.87%
Other Local Revenues	8600-8799	11,451.04	0.07%	1,130,418.23	6.65%	1,373,987.00	8.08%	1,130,994.11	6.65%	80,631.18	0.47%	1,793,046.10	10.54%	3,378,353.62	19.87%
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%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL RECEIPTS		8,407,318.04		10,632,292.42		24,899,964.97		22,086,267.13		16,154,489.24		37,281,944.80		32,753,808.05	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	1,251,675.55	1.03%	10,759,013.91	8.81%	11,355,140.37	9.30%	11,602,242.70	9.50%	11,871,523.54	9.72%	11,722,409.50	9.60%	11,642,863.66	9.54%
Classified Salaries	2000-2999	2,005,999.30	4.54%	3,792,915.75	8.59%	3,756,223.51	8.51%	3,808,638.47	8.63%	4,057,296.40	9.19%	3,710,112.66	8.40%	3,663,849.56	8.30%
Employee Benefits	3000-3999	2,071,824.98	3.31%	5,074,971.61	8.11%	5,066,673.93	8.09%	4,569,290.11	7.30%	4,626,580.01	7.39%	4,569,190.16	7.30%	4,622,803.85	7.38%
Books & Supplies	4000-4999	444,905.53	2.24%	1,784,379.41	9.00%	1,310,700.80	6.61%	1,089,828.62	5.50%	575,369.18	2.90%	456,259.43	2.30%	897,641.98	4.53%
Services & Operating Expenses	5000-5999	4,475,995.89	11.84%	2,062,670.75	5.45%	2,800,373.82	7.41%	3,151,325.39	8.33%	1,285,491.30	3.40%	2,272,933.74	6.01%	4,244,027.31	11.22%
Capital Outlays	6000-6999	0.00	0.00%	46,766.72	6.27%	41,091.30	5.51%	107,318.47	14.38%	19,831.24	2.66%	36,754.56	4.93%	71,692.62	9.61%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	2,862,797.81	66.82%	0.00	0.00%	0.00	0.00%	11,473.80	0.27%	96,728.54	2.26%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(113,086.09)	11.65%	0.00	0.00%	(132,913.00)	13.70%	(194,696.92)	20.06%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	2,500,000.00	69.54%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	795,000.00	22.11%
TOTAL DISBURSEMENTS		10,250,401.25		26,020,718.15		27,193,001.54		24,215,557.67		22,436,091.67		22,646,220.85		25,839,910.60	
E. INTERFUND LOANS	9311/9611	-		-		-		-		4,000,000.00		6,000,000.00		(10,000,000.00)	
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%	55.40	0.00%	205,967.59	3.30%	2,149,813.92	34.45%
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%	52,434.60	19.42%	(39,570.33)	-14.66%	2,025.29	0.75%
Accounts Payable		5,289,886.89	58.65%	806,305.61	8.94%	80,516.81	0.89%	68,024.08	0.75%	2,221.61	0.02%	0.00	0.00%	88,118.67	0.98%
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		50,268.39		166,397.26		2,063,720.54	
G. NET INCOME (B - C + D + E + F)		(6,032,585.61)		(15,050,205.06)		(667,968.43)		(1,982,211.92)		(2,231,334.04)		20,802,121.21		(1,022,382.01)	
ENDING CASH (A + G)		23,247,343.37		8,197,138.31		7,529,169.88		5,546,957.96		3,315,623.92		24,117,745.13		23,095,363.12	

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

2018-19 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL Projected	
A. BEGINNING CASH		23,095,363.12		17,036,204.12		16,369,688.12		12,506,656.12		8,851,818.12		22,491,983.21		29,279,928.98	
B. RECEIPTS:															
LCFF															
State Aid 8011	8011	15,828,381.00	8.14%	23,420,666.00	12.05%	15,828,381.00	8.14%	15,828,381.00	8.14%	18,778,848.00	9.66%	869,331.00	0.45%	194,393,816.00	
Property Tax	8020-8089	571,552.00	1.89%	148,770.00	0.49%	3,036,342.00	10.03%	6,222,812.00	20.55%	156,026.99	0.52%	0.00	0.00%	30,283,539.00	
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	(37,141.00)	2.50%	(341,550.00)	22.99%	(111,423.00)	7.50%	(111,423.00)	7.50%	(126,280.00)	8.50%	(95,450.00)	6.42%	(1,485,646.00)	
Federal Revenues	8100-8299	1,646,114.00	7.95%	2,022,417.00	9.77%	142,387.00	0.69%	386,975.00	1.87%	7,055,202.00	34.07%	2,253,622.55	10.88%	20,708,399.00	
Other State Revenues	8300-8599	790,603.00	3.11%	1,189,666.00	4.68%	0.00	0.00%	10,175,582.00	40.03%	3,236,380.00	12.73%	2,371,829.44	9.33%	25,416,813.35	
Other Local Revenues	8600-8799	129,206.00	0.76%	1,378,195.00	8.10%	1,336,369.00	7.86%	1,183,623.00	6.96%	2,331,097.00	13.71%	1,747,375.72	10.28%	17,004,747.00	
Transfers In/Other Sources	8910-8979	167,167.00	3.03%	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		19,095,882.00		27,818,164.00		20,242,127.00		33,719,079.00		31,583,930.99		7,155,254.71		291,830,522.35	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	12,281,673.00	10.06%	12,074,616.00	9.89%	12,056,645.00	9.87%	12,263,924.00	10.04%	2,848,669.00	2.33%	370,485.77	0.30%	122,100,882.00	
Classified Salaries	2000-2999	4,040,107.00	9.15%	3,844,373.00	8.71%	3,713,680.00	8.41%	3,915,213.00	8.87%	2,984,144.00	6.76%	852,244.35	1.93%	44,144,797.00	
Employee Benefits	3000-3999	4,580,094.00	7.32%	4,565,017.00	7.29%	4,593,968.00	7.34%	14,307,536.00	22.85%	3,831,331.00	6.12%	126,433.35	0.20%	62,605,714.00	
Books & Supplies	4000-4999	1,084,836.00	5.47%	1,893,916.00	9.55%	1,483,229.00	7.48%	2,341,293.00	11.81%	5,279,667.00	26.63%	1,182,178.53	5.96%	19,824,204.48	
Services & Operating Expenses	5000-5999	2,988,218.00	7.90%	4,144,460.00	10.96%	1,711,434.00	4.53%	4,343,541.00	11.49%	2,577,984.00	6.82%	1,758,828.08	4.65%	37,817,283.28	
Capital Outlays	6000-6999	111,840.00	14.99%	33,735.00	4.52%	69,893.00	9.37%	79,520.00	10.66%	106,557.09	14.28%	21,157.00	2.84%	746,157.00	
Other Outgo	7100-7299/7400-7499	(140,101.00)	-3.27%	1,362,597.00	31.80%	59,164.00	1.38%	(70,208.00)	-1.64%	(156.15)	0.00%	102,000.00	2.38%	4,284,296.00	
Indirect Costs	7300-7399	(242,630.00)	25.00%	(13,587.00)	1.40%	(17,955.00)	1.85%	(62,598.00)	6.45%	(32,512.00)	3.35%	(160,539.99)	16.54%	(970,518.00)	
Transfers Out/Other Uses	7610-7699	0.00	0.00%	300,000.00	8.34%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	3,595,000.00	
TOTAL DISBURSEMENTS		24,704,037.00		28,205,127.00		23,670,058.00		37,118,221.00		17,595,683.94		4,252,787.09		294,147,815.76	
E. INTERFUND LOANS		9311/9611													
		-		-		-		-		100.00%		-		0.00	
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		0.00	0.00%	156,022.00	2.50%	0.00	0.00%	93,613.00	1.50%	18,454.81	0.30%	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%	57,550.14	21.31%	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%	461,035.77	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		(451,004.00)		(279,553.00)		(435,101.00)		(255,696.00)		(348,081.96)		(417,736.86)		(1,985,921.60)	
G. NET INCOME (B - C + D+ E + F)		(6,059,159.00)		(666,516.00)		(3,863,032.00)		(3,654,838.00)		13,640,165.09		2,484,730.76		(4,303,215.01)	
ENDING CASH (A +G)		17,036,204.12		16,369,688.12		12,506,656.12		8,851,818.12		22,491,983.21		24,976,713.97		24,976,713.97	

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

2019-20 General Fund Cash Flow

			JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
			Projected		Projected		Projected		Projected		Projected		Projected		Projected	
A. BEGINNING CASH			22,491,983.21		17,829,780.21		6,456,459.21		8,290,398.21		1,601,615.21		2,610,602.21		14,366,317.21	
B. RECEIPTS:																
LCFF																
State Aid 8011	8011		8,763,730.00	4.22%	8,763,730.00	4.22%	23,001,982.00	11.08%	15,828,370.00	7.63%	15,828,370.00	7.63%	23,001,982.00	11.08%	15,828,370.00	7.63%
Property Tax	8020-8089		0.00	0.00%	1,446,451.00	4.78%	0.00	0.00%	1,807,386.00	5.97%	56,549.00	0.19%	9,143,970.00	30.19%	10,452,998.00	34.52%
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%	(175,127.00)	12.00%	(124,049.00)	8.50%	(124,049.00)	8.50%	(124,049.00)	8.50%	(124,049.00)	8.50%	(124,049.00)	8.50%
Federal Revenues	8100-8299		1,258,725.00	7.01%	0.00	0.00%	3,124,442.00	17.41%	(602,984.00)	-3.36%	220,159.00	1.23%	552,316.00	3.08%	2,504,901.00	13.96%
Other State Revenues	8300-8599		0.00	0.00%	680,000.00	3.30%	16,039.00	0.08%	939,691.00	4.55%	1,144,504.00	5.55%	2,415,416.00	11.71%	1,277,114.00	6.19%
Other Local Revenues	8600-8799		43,080.00	0.26%	1,185,596.00	7.15%	1,056,349.00	6.37%	355,915.00	2.15%	1,880,211.00	11.33%	277,960.00	1.68%	3,894,614.00	23.48%
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			10,548,035.00		11,900,650.00		27,832,636.00		18,254,311.00		19,005,744.00		36,535,232.00		33,864,658.00	
C. DISBURSEMENTS																
Certificated Salaries	1000-1999		1,311,358.00	1.04%	11,032,750.00	8.78%	11,645,520.00	9.27%	11,915,354.00	9.48%	12,104,298.00	9.64%	12,102,074.00	9.63%	12,635,323.00	10.06%
Classified Salaries	2000-2999		2,042,844.00	4.52%	3,857,345.00	8.54%	3,827,918.00	8.47%	3,877,577.00	8.58%	4,057,654.00	8.98%	3,880,549.00	8.59%	3,804,302.00	8.42%
Employee Benefits	3000-3999		2,189,466.00	3.32%	5,041,663.00	7.65%	5,034,129.00	7.64%	4,817,023.00	7.31%	4,755,680.00	7.22%	4,688,805.00	7.11%	4,688,805.00	7.11%
Books & Supplies	4000-4999		528,919.00	2.68%	1,884,536.00	9.55%	1,488,232.00	7.54%	1,383,359.00	7.01%	743,378.00	3.77%	1,257,062.00	6.37%	923,470.00	4.68%
Services & Operating Expenses	5000-5999		4,470,831.00	11.75%	2,094,950.00	5.50%	2,836,448.00	7.45%	3,260,873.00	8.57%	2,272,008.00	5.97%	2,254,294.00	5.92%	4,389,055.00	11.53%
Capital Outlays	6000-6999		0.00	0.00%	29,347.00	4.65%	58,179.00	9.22%	77,851.00	12.34%	102,738.00	16.28%	21,603.00	3.42%	127,050.00	20.13%
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%	(113,588.00)	11.65%	(14,625.00)	1.50%	0.00	0.00%	(51,675.00)	5.30%
Transfers Out/Other Uses	7610-7699		2,500,000.00	83.47%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	495,000.00	16.53%	0.00	0.00%
TOTAL DISBURSEMENTS			13,043,418.00		23,940,591.00		27,753,985.00		25,218,449.00		24,092,531.00		24,987,321.00		26,616,910.00	
D. TAX ANTICIPATION NOTES																
Jul 2019 TRANS	9640		-		-		-		-		-		-		-	
TRANS TOTAL			-		-		-		-		-		-		-	
E. INTERFUND LOANS	9311/9611		-		-		-		-		5,000,000.00		-		(5,000,000.00)	
F. PRIOR YEAR TRANSACTIONS																
Accounts Receivable			975,526.00	13.65%	1,125,607.00	15.75%	2,186,893.00	30.60%	385,922.00	5.40%	1,147,047.00	16.05%	210,828.00	2.95%	153,654.00	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			3,147,062.00	74.00%	478,438.00	11.25%	404,015.00	9.50%	148,848.00	3.50%	27,643.00	0.65%	12,758.00	0.30%	12,758.00	0.30%
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	0.00%
TOTAL PRIOR YEAR TRANSACTIONS			(2,166,820.00)		666,620.00		1,755,288.00		275,355.00		1,095,774.00		207,804.00		127,369.00	
G. NET INCOME (B - C + D + E + F)			(4,662,203.00)		(11,373,321.00)		1,833,939.00		(6,688,783.00)		1,008,987.00		11,755,715.00		2,375,117.00	
ENDING CASH (A + G)			17,829,780.21		6,456,459.21		8,290,398.21		1,601,615.21		2,610,602.21		14,366,317.21		16,741,434.21	

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

2019-20 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL Projected
A. BEGINNING CASH		16,741,434.21		9,865,604.21		11,631,817.21		7,654,121.21		2,937,751.21		19,549,837.21		22,491,983.21
B. RECEIPTS:														
LCFF														
State Aid 8011	8011	16,364,925.00	7.88%	23,538,537.00	11.34%	16,364,925.00	7.88%	16,364,925.00	7.88%	23,538,533.00	11.34%	357,703.00	0.17%	207,546,082.00
Property Tax	8020-8089	0.00	0.00%	148,770.00	0.49%	3,036,342.00	10.03%	3,968,731.00	13.11%	222,342.00	0.73%	0.00	0.00%	30,283,539.00
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	(36,485.00)	2.50%	(383,091.00)	26.25%	(72,970.00)	5.00%	(72,970.00)	5.00%	(72,970.00)	5.00%	(25,537.00)	1.75%	(1,459,395.00)
Federal Revenues	8100-8299	499,848.00	2.78%	1,562,060.00	8.70%	96,956.00	0.54%	2,290,892.00	12.76%	3,479,917.00	19.39%	2,962,162.00	16.50%	17,949,394.00
Other State Revenues	8300-8599	486,792.00	2.36%	1,062,660.00	5.15%	0.00	0.00%	9,755,687.00	47.28%	1,243,472.00	6.03%	1,612,866.00	7.82%	20,634,241.00
Other Local Revenues	8600-8799	80,242.00	0.48%	1,913,016.00	11.53%	1,027,021.00	6.19%	983,065.00	5.93%	2,384,597.00	14.37%	1,508,073.00	9.09%	16,589,739.00
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		17,756,522.00		29,048,202.00		20,452,274.00		33,323,459.00		32,024,883.00		6,568,564.00		297,115,170.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	12,642,169.00	10.06%	12,414,998.00	9.88%	12,404,734.00	9.87%	12,322,373.00	9.81%	2,247,969.00	1.79%	848,059.00	0.68%	125,626,979.00
Classified Salaries	2000-2999	4,238,091.00	9.38%	4,110,321.00	9.10%	3,904,289.00	8.64%	4,017,397.00	8.89%	2,876,259.00	6.37%	691,710.00	1.53%	45,186,256.00
Employee Benefits	3000-3999	4,949,260.00	7.51%	5,031,075.00	7.63%	4,961,974.00	7.53%	15,492,334.00	23.51%	4,101,170.00	6.22%	153,473.00	0.23%	65,904,857.00
Books & Supplies	4000-4999	985,212.00	4.99%	1,958,279.00	9.92%	1,411,741.00	7.15%	3,060,703.00	15.51%	2,901,239.00	14.70%	1,205,073.00	6.11%	19,731,203.00
Services & Operating Expenses	5000-5999	2,877,113.00	7.56%	2,949,226.00	7.75%	1,742,942.00	4.58%	3,232,719.00	8.49%	3,646,005.00	9.58%	2,033,841.00	5.34%	38,060,305.00
Capital Outlays	6000-6999	19,157.00	3.04%	28,532.00	4.52%	97,103.00	15.39%	20,381.00	3.23%	49,115.00	7.78%	0.00	0.00%	631,056.00
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	(415,838.00)	42.65%	(12,675.00)	1.30%	(17,063.00)	1.75%	(117,000.00)	12.00%	(146,250.00)	15.00%	(86,286.00)	8.85%	(975,000.00)
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%	2,995,000.00
TOTAL DISBURSEMENTS		25,175,463.00		27,416,866.00		24,564,884.00		38,147,236.00		15,539,428.00		4,947,870.00		301,444,952.00
D. TAX ANTICIPATION NOTES														
Jul 2019 TRANS	9640	-		-		-		-		-		-		0.00
TRANS TOTAL		-		-		-		-		-		-		-
E. INTERFUND LOANS	9311/9611	-		-		-		-		-	100.00%	-		0.00
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		557,443.00	7.80%	139,361.00	1.95%	139,361.00	1.95%	57,174.00	0.80%	67,893.00	0.95%	0.00	0.00%	7,146,709.00
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%	12,758.00	0.30%	0.00	0.00%	8,506.00	0.20%	0.00	0.00%	0.00	0.00%	4,252,786.00
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		543,111.00		134,877.00		134,914.00		107,407.00		126,631.00		53,418.00		3,061,748.00
G. NET INCOME (B - C + D+ E + F)		(6,875,830.00)		1,766,213.00		(3,977,696.00)		(4,716,370.00)		16,612,086.00		1,674,112.00		(1,268,034.00)
ENDING CASH (A +G)		9,865,604.21		11,631,817.21		7,654,121.21		2,937,751.21		19,549,837.21		21,223,949.21		21,223,949.21

CASH OPTIONS SURVEY

District Name: _____ Contact Name: _____ Date: _____

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: _____	Fund: _____	Loan Date: _____
Amount: _____	Fund: _____	Loan Date: _____
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 _____ Fund and will do an internal temporary loan in the amount of \$ _____ from the _____ Fund.
- The district does NOT have sufficient cash in the _____ Fund and will do an internal temporary loan in the amount of \$ _____ from the _____ 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 Second Interim Multi-Year Projections
Unrestricted General Fund

DESCRIPTION	Audited Actuals 2017-18	Percent of Change %	Second Interim Budget 2018-19	Percent of Change %	Projected Budget 2019-20	Percent of Change %	Projected Budget 2020-21	Percent of Change %
COLA Actual/Projection %	1.56%	#DIV/0!	3.700%	137.18%	3.46%	-6.49%	2.86%	-17.34%
LCFF Gap %	44.97%	-19.81%	100.000%	122.37%	100.00%	0.00%	100.00%	0.00%
ADA Actual/Projection (Number) (excluding County and Charter)	20,049.25	0.39%	20,217.88	0.84%	20,578.00	1.78%	20,624.00	0.22%
REVENUES								
LCFF	\$203,876,640	4.16%	\$223,191,709	9.47%	\$236,370,226	5.90%	\$244,387,011	3.39%
FEDERAL	\$821,506	22.18%	\$1,974,475	140.35%	\$995,175	-49.60%	\$995,175	0.00%
STATE	\$7,750,623	-12.67%	\$7,674,161	-0.99%	\$4,067,142	-47.00%	\$4,098,455	0.77%
LOCAL	\$3,015,207	6.06%	\$2,972,460	-1.42%	\$2,456,127	-17.37%	\$2,442,327	-0.56%
CONTRIBUTIONS	(\$32,125,810)	11.35%	(\$35,942,717)	11.88%	(\$37,118,349)	3.27%	(\$38,219,601)	2.97%
REVENUE TOTALS	\$183,338,166	2.26%	\$199,870,088	9.02%	\$206,770,321	3.45%	\$213,703,367	3.35%
EXPENDITURES								
Certificated Salaries	\$92,578,526	3.65%	\$97,311,726	5.11%	\$100,480,488	3.26%	\$101,947,503	1.46%
Classified Salaries	\$26,152,845	11.30%	\$28,349,836	8.40%	\$29,118,328	2.71%	\$29,601,164	1.66%
Benefits	\$35,019,747	5.41%	\$39,205,572	11.95%	\$41,770,445	6.54%	\$44,133,669	5.66%
Books & Supplies	\$15,858,920	52.21%	\$15,268,376	-3.72%	\$15,925,374	4.30%	\$16,702,427	4.88%
Contracts & Services	\$25,469,635	7.56%	\$27,694,097	8.73%	\$28,187,119	1.78%	\$29,268,990	3.84%
Capital Outlay	\$2,075,529	-1.99%	\$534,338	-74.26%	\$531,056	-0.61%	\$531,056	0.00%
Other Outgo	\$228,845	60.47%	\$340,000	48.57%	\$340,000	0.00%	\$340,000	0.00%
Support Costs	(\$2,104,504)	-14.17%	(\$2,561,883)	21.73%	(\$2,571,362)	0.37%	(\$2,529,006)	-1.65%
Total Expenditures	\$195,279,543	8.52%	\$206,142,062	5.56%	\$213,781,448	3.71%	\$219,995,803	2.91%
OTHER SOURCES & USES								
Transfers In & Other Sources	\$5,499,092	25.97%	\$5,137,284	-6.58%	\$5,200,000	1.22%	\$5,200,000	0.00%
Transfers Out & Other Uses	\$586,140	-70.09%	\$495,000	-15.55%	\$495,000	0.00%	\$495,000	0.00%
Total Sources & Uses	\$4,912,952	104.20%	\$4,642,284	-5.51%	\$4,705,000	1.35%	\$4,705,000	0.00%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$7,028,425)	-502.87%	(\$1,629,690)	-76.81%	(\$2,306,127)	41.51%	(\$1,587,436)	-31.16%
FUND BALANCE, RESERVES								
Beginning Balance	\$30,380,435	6.09%	\$23,352,010	-23.13%	\$21,722,320	-6.98%	\$19,416,193	-10.62%
Ending Balance	\$23,352,010	-23.13%	\$21,722,320	-6.98%	\$19,416,193	-10.62%	\$17,828,757	-8.18%
Reserve Amounts:								
Revolving Cash	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$167,825		\$167,825		\$167,825		\$167,825	
Reserve for EU	\$13,898,000		\$14,707,400		\$15,072,250		\$15,268,700	
Prepaid Expenditures	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0		\$0		\$0		\$0	
Other Committed Balances	\$4,697,914		\$1,394,489		\$450,000		\$450,000	
Textbook adoptions - Committed	\$3,000,000		\$3,000,000		\$2,250,000		\$1,200,000	
Instructional Mtrs/Srvcs - Committed	\$1,563,271		\$2,427,606		\$1,451,118		\$717,232	
Unappropriated	\$0		\$0		\$0		\$0	
Total EFB	\$23,352,010		\$21,722,320		\$19,416,193		\$17,828,757	

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

DESCRIPTION	Audited Actuals 2017-18	Percent of Change over PY	Second 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
REVENUES								
REVENUE LIMIT	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
FEDERAL	\$17,492,696	1.06%	\$18,733,924	7.10%	\$16,954,219	-9.50%	\$16,842,719	-0.66%
STATE	\$17,133,585	10.17%	\$17,742,652	3.55%	\$16,567,099	-6.63%	\$15,398,152	-7.06%
LOCAL	\$13,664,809	-1.98%	\$14,032,287	2.69%	\$14,133,612	0.72%	\$14,237,470	0.73%
CONTRIBUTIONS	\$32,125,810	11.35%	\$35,942,717	11.88%	\$37,118,349	3.27%	\$38,219,601	2.97%
REVENUE TOTALS	\$80,416,900	6.30%	\$86,451,580	7.50%	\$84,773,279	-1.94%	\$84,697,942	-0.09%
EXPENDITURES								
Certificated Salaries	\$24,512,592	16.88%	\$24,789,156	1.13%	\$25,146,491	1.44%	\$24,766,144	-1.51%
Classified Salaries	\$13,932,169	7.25%	\$15,794,961	13.37%	\$16,067,928	1.73%	\$16,236,262	1.05%
Benefits	\$20,937,604	12.74%	\$23,400,142	11.76%	\$24,134,412	3.14%	\$24,819,565	2.84%
Books & Supplies	\$4,622,921	-1.62%	\$4,555,829	-1.45%	\$3,805,829	-16.46%	\$2,655,829	-30.22%
Contracts & Services	\$10,183,855	11.26%	\$10,123,186	-0.60%	\$9,873,186	-2.47%	\$8,453,186	-14.38%
Capital Outlay	\$286,641	-93.50%	\$211,819	-26.10%	\$100,000	-52.79%	\$50,000	-50.00%
Other Outgo	\$3,764,535	-5.69%	\$3,944,296	4.78%	\$3,944,296	0.00%	\$3,847,567	-2.45%
Support Costs	\$1,346,032	-13.86%	\$1,591,365	18.23%	\$1,596,362	0.31%	\$1,554,006	-2.65%
Total Expenditures	\$79,586,349	4.24%	\$84,410,754	6.06%	\$84,668,504	0.31%	\$82,382,559	-2.70%
OTHER SOURCES & USES								
Transfers In & Other Sources	\$361,754	6.70%	\$371,570	2.71%	\$371,570	0.00%	\$375,000	0.92%
Transfers Out & Other Uses	\$2,500,000	25.00%	\$3,100,000	24.00%	\$2,500,000	-19.35%	\$2,500,000	0.00%
Total Sources & Uses	\$ (2,138,246)	28.73%	\$ (2,728,430)	27.60%	\$ (2,128,430)	-21.99%	\$ (2,125,000)	-0.16%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$1,307,695)	-44.60%	(\$687,604)	-47.42%	(\$2,023,655)	194.31%	\$190,383	-109.41%
FUND BALANCE, RESERVES								
Beginning Balance	\$4,124,451	-36.40%	\$2,816,756	-31.71%	\$2,129,152	-24.41%	\$105,497	-95.05%
Ending Balance	\$2,816,756	-31.71%	\$2,129,152	-24.41%	\$105,497	-95.05%	\$295,880	180.46%
Reserve Amounts:								
Prop 39 Energy	\$778,138		\$0		\$0		\$0	
Restricted Lottery	\$384,442		\$384,441		\$0		\$0	
Spec Ed Low Incidence Equip	\$181,727		\$181,727		\$0		\$0	
Spec Ed Mental Health	\$116,085		\$39,987		\$0		\$0	
Learning Communities	\$87,147		\$0		\$0		\$0	
Classified Schl Employee Prof Dvlp Grant	\$0		\$195,343		\$0		\$0	
College Readiness Block Grant	\$271,490		\$0		\$0		\$0	
Low Performing Students Blk Grant	\$0		\$559,873		\$0		\$0	
Routine Restricted Maintenance	\$584,364		\$173,985		\$0		\$170,880	
Other Restricted - Redevelopment	\$413,363		\$593,796		\$105,497		\$125,000	
Unappropriated	\$0		\$0		\$0		\$0	
Total Legally Restricted Balances	\$2,816,756		\$2,129,152		\$105,497		\$295,880	

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

DESCRIPTION	Audited Actuals 2017-18	Percent of Change over PY	Second 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
COLA Actual/Projection %	1.56%		3.70%		3.46%		2.86%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	20,049.25	0.39%	20,218	0.84%	20,578	1.78%	20,624	0.22%
REVENUES								
REVENUE LIMIT/LCFF	\$203,876,640	4.16%	\$223,191,709	9.47%	\$236,370,226	5.90%	\$244,387,011	3.39%
FEDERAL	\$18,314,202	1.85%	\$20,708,399	13.07%	\$17,949,394	-13.32%	\$17,837,894	-0.62%
STATE	\$24,884,208	1.87%	\$25,416,813	2.14%	\$20,634,241	-18.82%	\$19,496,607	-5.51%
LOCAL CONTRIBUTIONS	\$16,680,016	-0.61%	\$17,004,747	1.95%	\$16,589,739	-2.44%	\$16,679,797	0.54%
	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$263,755,066	3.46%	\$286,321,668	8.56%	\$291,543,600	1.82%	\$298,401,309	2.35%
EXPENDITURES								
Certificated Salaries	\$117,091,118	6.17%	\$122,100,882	4.28%	\$125,626,979	2.89%	\$126,713,647	0.86%
Classified Salaries	\$40,085,014	9.86%	\$44,144,797	10.13%	\$45,186,256	2.36%	\$45,837,426	1.44%
Benefits	\$55,957,351	8.04%	\$62,605,714	11.88%	\$65,904,857	5.27%	\$68,953,234	4.63%
Books & Supplies	\$20,481,841	35.48%	\$19,824,205	-3.21%	\$19,731,203	-0.47%	\$19,358,256	-1.89%
Contracts & Services	\$35,653,490	8.59%	\$37,817,283	6.07%	\$38,060,305	0.64%	\$37,722,176	-0.89%
Capital Outlay	\$2,362,170	-63.81%	\$746,157	-68.41%	\$631,056	-15.43%	\$581,056	-7.92%
Other Outgo	\$3,993,380	-3.41%	\$4,284,296	7.28%	\$4,284,296	0.00%	\$4,187,567	-2.26%
Support Costs	(\$758,472)	-14.71%	(\$970,518)	27.96%	(\$975,000)	0.46%	(\$975,000)	0.00%
Total Expenditures	\$274,865,892	7.25%	\$290,552,816	5.71%	\$298,449,952	2.72%	\$302,378,362	1.32%
OTHER SOURCES & USES								
Transfers In & Other Sources	\$5,860,846	24.58%	\$5,508,854	-6.01%	\$5,571,570	1.14%	\$5,575,000	0.06%
Transfers Out & Other Uses	\$3,086,140	-22.06%	\$3,595,000	16.49%	\$2,995,000	-16.69%	\$2,995,000	0.00%
Total Sources & Uses	\$2,774,706	272.48%	\$1,913,854	-31.02%	\$2,576,570	34.63%	\$2,580,000	0.13%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$8,336,120)	1253.88%	(\$2,317,294)	-72.20%	(\$4,329,782)	86.85%	(\$1,397,053)	-67.73%
FUND BALANCE, RESERVES								
Beginning Balance	\$34,504,886	-1.75%	\$26,168,766	-24.16%	\$23,851,472	-8.86%	\$19,521,690	-18.15%
Ending Balance	\$26,168,766	-24.16%	\$23,851,472	-8.86%	\$19,521,690	-18.15%	\$18,124,637	-7.16%
Reserve Amounts:								
Revolving Cash	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$167,825		\$167,825		\$167,825		\$167,825	
Reserve for EU	13,898,000		14,707,400		15,072,250		15,268,700	
Legally Restricted Balances	2,816,756		2,129,152		105,497		295,880	
Other Commitments	4,697,914		1,394,489		450,000		450,000	
Textbook adoptions - Committed	3,000,000		3,000,000		2,250,000		1,200,000	
Instructional Mtrs/Srvcs - Committed	1,563,271		2,427,606		1,451,118		717,232	
Unappropriated	-		-		-		-	
Total EFB	\$26,168,766		\$23,851,472		\$19,521,690		\$18,124,637	
% of Reserve (9789)	5.00%		5.00%		5.00%		5.00%	

2/17/2019

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
2018-19 First Interim	122,428,960	44,418,557	62,699,475	17,963,780	37,726,086	765,230	4,284,296	(970,518)	3,295,000	292,610,866	222,599,160	18,567,423	25,437,240	17,481,922	5,508,854	289,594,599
2018-19 2nd Interim Adjustments										-						-
List separately:										-						-
COLA										-						-
ADA /UPP changes											592,549					592,549
New/Increased Categorical and Other Funding				989,826						989,826		2,140,976				2,140,976
One-time Mandate										-						-
Misc Categorical Prgm Carry Over				175,000	91,197					266,197						-
Unfilled/late start positions		(273,760)	(35,760)	309,520						-						-
Budget Plan Changes	(328,078)		(58,001)	386,079		(19,073)				(19,073)						-
To F14 for Deferred Maint Projects									300,000	300,000						-
Revised Revenue Projections										-			(20,427)	(477,175)		(497,602)
										-						-
										-						-
										-						-
										-						-
2018-19 2nd Interim TOTALS	122,100,882	44,144,797	62,605,714	19,824,205	37,817,283	746,157	4,284,296	(970,518)	3,595,000	294,147,816	223,191,709	20,708,399	25,416,813	17,004,747	5,508,854	291,830,522
2019-20 Adjustments										-						-
List separately:										-						-
COLA & ADA - LCFF Base										-	8,976,190					8,976,190
COLA & ADA - LCFF Supplemental/Concentration										-	4,202,327				62,716	4,265,043
Growth	800,000	210,000	329,678	656,998	493,022					2,489,698						-
One-time revenue/expenses	(250,000)	(75,000)	(67,500)	(750,000)	(250,000)	(115,101)		(4,482)		(1,512,083)		(2,759,005)	(1,093,550)	(415,008)		(4,267,563)
1x Mandate										-			(3,689,022)			(3,689,022)
Step & Column	1,741,269	685,735	497,741							2,924,745						-
Negotiations	1,234,828	220,724	278,863							1,734,415						-
STRS/PERS rate increases			2,260,361							2,260,361						-
Fund 14 Deferred Maintenance									(600,000)	(600,000)						-
										-						-
										-						-
										-						-
2019-20 TOTALS	125,626,979	45,186,256	65,904,857	19,731,203	38,060,305	631,056	4,284,296	(975,000)	2,995,000	301,444,952	236,370,226	17,949,394	20,634,241	16,589,739	5,571,570	297,115,170
2020-21 Adjustments										-						-
List separately:										-						-
COLA & ADA - LCFF Base										-	5,503,753					5,503,753
COLA & ADA - LCFF Supplemental/Concentration										-	2,513,032					2,513,032
Growth				777,053	1,081,871					1,858,924		(111,500)	169,429	90,058	3,430	151,417
One-time revenue/expenses	(750,000)	(100,000)	(158,250)	(1,150,000)	(1,420,000)	(50,000)	(96,729)			(3,724,979)			(1,307,063)			(1,307,063)
1x Mandate										-						-

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
Step & Column	1,836,668	751,170	564,368							3,152,206						-
Negotiations										-						-
STRS/PERS rate increases			2,642,259							2,642,259						-
F14 Deferred Maintenance										-						-
										-						-
										-						-
										-						-
										-						-
2020-21 TOTALS	126,713,647	45,837,426	68,953,234	19,358,256	37,722,176	581,056	4,187,567	(975,000)	2,995,000	305,373,362	244,387,011	17,837,894	19,496,607	16,679,797	5,575,000	303,976,309

SUMMARY OF ASSUMPTIONS
2018-19 through 2020-21

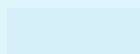
Hemet USD - Second Interim

	2018-19	2019-20	2020-21
Fund 01 and/or Fund 09 Charter Projections			
Charter School ENROLLMENT	678	678	678
Charter School ADA PROJECTIONS	665	665	665
Direct - Funded Charter Projections			
Charter School ENROLLMENT			
Charter School ADA PROJECTIONS			
CalSTRS Percentage Increase in Employee Benefits	1.8500%	0.8200%	1.0000%
CalSTRS Percentage Increase in Ending Fund Balance			
One Percent Salary Change (Include Management) - Combined General Fund			
Certificated (Salaries & Fixed Charges)	1,338,443	1,366,829	1,390,066
Classified (Salaries & Fixed Charges)	490,836	502,120	507,141
Staffing Change from Prior Year (Include New Schools Opening)			
Number of Certificated FTE (Increase/Decrease)	14.00	8.00	0.00
Number of Classified FTE (Increase/Decrease)	11.15	5.20	0.00
Certificated (Salaries only)	\$ 1,232,000	\$ 800,000	\$
Classified (Salaries only)	\$ 501,750	\$ 210,000	\$
Management (Salaries only)	\$ -	\$	\$
Number of New Schools Opening/Other			
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ -	\$ -	\$ -

State Budget Forms

2018-19 Second Interim

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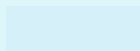


SACS Forms—Table of Contents

2018-19 Second Interim

Certification (Form CSI)	SACS -1
General Fund (Form 01I)	SACS– 5
Other Fund Forms (Form 09-67)	SACS –31
ADA (Form AI)	SACS—107
Criteria and Standards (Form 01CSI).....	SACS—109
Technical Review and Check List	SACS—135





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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 05, 2019 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: 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 first interim.	X	

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	221,269,152.00	222,599,160.00	123,325,485.01	223,191,709.00	592,549.00	0.3%
2) Federal Revenue		8100-8299	845,586.00	847,761.00	1,815,445.97	1,974,475.00	1,126,714.00	132.9%
3) Other State Revenue		8300-8599	10,859,211.00	7,674,161.00	3,737,719.66	7,674,161.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,615,927.00	3,122,460.00	1,735,162.45	2,972,460.00	(150,000.00)	-4.8%
5) TOTAL, REVENUES			235,589,876.00	234,243,542.00	130,613,813.09	235,812,805.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	98,430,903.00	97,835,726.00	56,501,346.17	97,311,726.00	524,000.00	0.5%
2) Classified Salaries		2000-2999	28,598,742.00	28,781,786.00	16,003,783.43	28,349,836.00	431,950.00	1.5%
3) Employee Benefits		3000-3999	39,369,049.00	39,301,500.00	22,887,876.87	39,205,572.00	95,928.00	0.2%
4) Books and Supplies		4000-4999	13,513,455.00	13,973,573.48	4,524,608.85	15,268,375.48	(1,294,802.00)	-9.3%
5) Services and Other Operating Expenditures		5000-5999	27,422,963.00	27,682,597.39	16,063,313.54	27,694,097.39	(11,500.00)	0.0%
6) Capital Outlay		6000-6999	769,104.00	634,338.00	249,832.92	534,338.00	100,000.00	15.8%
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)	(2,561,883.35)	(1,062,720.17)	(2,561,883.35)	0.00	0.0%
9) TOTAL, EXPENDITURES			205,970,123.00	205,987,637.52	115,168,041.61	206,142,061.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			29,619,753.00	28,255,904.48	15,445,771.48	29,670,743.48		
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	495,000.00	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)	(21,501,639.00)	(35,942,717.00)	296,645.02	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,592,563.00)	(31,597,078.02)	(16,859,355.00)	(31,300,433.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,972,810.00)	(3,341,173.54)	(1,413,583.52)	(1,629,689.52)		
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	20,010,836.03		21,722,320.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	25,000.00		25,000.00		
Stores		9712	0.00	167,825.00		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	5,186,811.03		6,822,095.05		
H&W Holding Accts - Premiums	0000	9760				830,220.00		
IT Infrastructure	0000	9760				300,965.00		
Textbook Adoptions	0000	9760				3,000,000.00		
Instructional Materials/Services	0000	9760				2,575,277.18		
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	14,631,200.00		14,707,400.00		
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	164,423,087.00	88,655,258.00	164,024,677.00	(398,410.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	24,543,243.00	30,369,139.00	15,184,570.00	30,369,139.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	330,004.00	327,554.00	49,924.78	327,554.00	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	28,377,027.00	16,130,252.60	28,377,027.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,190,608.00	1,321,258.00	1,301,715.71	1,321,258.00	0.00	0.0%
Prior Years' Taxes		8043	1,843,066.00	1,752,554.00	1,752,554.06	1,752,554.00	0.00	0.0%
Supplemental Taxes		8044	836,846.00	956,718.00	199,995.12	956,718.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,465,661.00)	(3,807,766.00)	(535,052.70)	(3,807,766.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,300,000.00	232,310.00	1,248,646.44	1,356,194.00	1,123,884.00	483.8%
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	223,951,881.00	123,987,864.01	224,677,355.00	725,474.00	0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,308,374.00)	(1,352,721.00)	(662,379.00)	(1,485,646.00)	(132,925.00)	9.8%
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	222,599,160.00	123,325,485.01	223,191,709.00	592,549.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	(1,160.14)	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	787,261.00	1,816,606.11	1,913,975.00	1,126,714.00	143.1%
TOTAL, FEDERAL REVENUE			845,586.00	847,761.00	1,815,445.97	1,974,475.00	1,126,714.00	132.9%
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	4,498,851.00	2,654,342.00	4,498,851.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,100,310.00	3,100,310.00	1,068,992.66	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	14,385.00	75,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,859,211.00	7,674,161.00	3,737,719.66	7,674,161.00	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	1,047.00	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	160,380.83	300,000.00	0.00	0.0%
Interest		8660	550,000.00	550,000.00	81,427.84	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	85,154.12	253,000.00	(150,000.00)	-37.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,362,927.00	1,869,460.00	1,407,152.66	1,869,460.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,615,927.00	3,122,460.00	1,735,162.45	2,972,460.00	(150,000.00)	-4.8%
TOTAL, REVENUES			235,589,876.00	234,243,542.00	130,613,813.09	235,812,805.00	1,569,263.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	80,939,527.00	80,012,442.00	46,174,872.40	79,648,442.00	364,000.00	0.5%
Certificated Pupil Support Salaries		1200	5,391,283.00	5,380,498.00	3,128,991.16	5,380,498.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,332,841.00	10,314,481.00	5,963,965.11	10,214,481.00	100,000.00	1.0%
Other Certificated Salaries		1900	1,767,252.00	2,128,305.00	1,233,517.50	2,068,305.00	60,000.00	2.8%
TOTAL, CERTIFICATED SALARIES			98,430,903.00	97,835,726.00	56,501,346.17	97,311,726.00	524,000.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,419,039.00	1,911,633.00	837,873.90	1,691,633.00	220,000.00	11.5%
Classified Support Salaries		2200	9,459,640.00	9,500,625.00	5,268,551.98	9,305,625.00	195,000.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	3,895,244.00	3,801,189.00	2,184,233.87	3,672,189.00	129,000.00	3.4%
Clerical, Technical and Office Salaries		2400	10,316,567.00	10,208,493.00	5,776,684.19	10,362,493.00	(154,000.00)	-1.5%
Other Classified Salaries		2900	3,508,252.00	3,359,846.00	1,936,439.49	3,317,896.00	41,950.00	1.2%
TOTAL, CLASSIFIED SALARIES			28,598,742.00	28,781,786.00	16,003,783.43	28,349,836.00	431,950.00	1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,860,041.00	15,764,287.00	9,036,911.63	15,661,428.00	102,859.00	0.7%
PERS		3201-3202	4,880,562.00	4,841,439.00	2,734,810.86	4,841,439.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,565,616.00	3,541,428.00	1,953,900.74	3,443,359.00	98,069.00	2.8%
Health and Welfare Benefits		3401-3402	13,797,821.00	13,888,301.00	8,431,988.74	13,957,801.00	(69,500.00)	-0.5%
Unemployment Insurance		3501-3502	63,553.00	63,023.00	35,000.37	63,023.00	0.00	0.0%
Workers' Compensation		3601-3602	952,811.00	951,168.00	543,087.97	951,168.00	0.00	0.0%
OPEB, Allocated		3701-3702	132,265.00	132,904.00	77,526.29	132,904.00	0.00	0.0%
OPEB, Active Employees		3751-3752	116,380.00	118,950.00	73,085.85	154,450.00	(35,500.00)	-29.8%
Other Employee Benefits		3901-3902	0.00	0.00	1,564.42	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,369,049.00	39,301,500.00	22,887,876.87	39,205,572.00	95,928.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,265,745.00	3,399,647.00	761,883.18	3,399,647.00	0.00	0.0%
Books and Other Reference Materials		4200	554,406.00	627,610.00	93,840.79	627,610.00	0.00	0.0%
Materials and Supplies		4300	6,362,872.00	6,591,961.79	2,460,475.42	6,230,461.79	361,500.00	5.5%
Noncapitalized Equipment		4400	3,313,432.00	3,337,427.69	1,201,678.42	4,993,729.69	(1,656,302.00)	-49.6%
Food		4700	17,000.00	16,927.00	6,731.04	16,927.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,513,455.00	13,973,573.48	4,524,608.85	15,268,375.48	(1,294,802.00)	-9.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	60,000.00	12,531.00	12,890.08	12,531.00	0.00	0.0%
Travel and Conferences		5200	1,235,010.00	1,289,821.00	526,448.74	989,821.00	300,000.00	23.3%
Dues and Memberships		5300	72,575.00	135,703.00	128,087.70	135,703.00	0.00	0.0%
Insurance		5400-5450	1,338,414.00	1,439,575.00	1,438,577.62	1,439,575.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,296,500.00	5,296,500.00	2,961,571.52	5,296,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,755,527.00	2,765,099.00	1,383,874.17	2,776,599.00	(11,500.00)	-0.4%
Transfers of Direct Costs		5710	(81,868.00)	(130,053.00)	(24,945.52)	(130,053.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,371,251.00	6,395,773.00	3,178,813.58	6,795,773.00	(400,000.00)	-6.3%
Professional/Consulting Services and Operating Expenditures		5800	9,312,006.00	9,365,388.39	5,732,671.14	9,265,388.39	100,000.00	1.1%
Communications		5900	1,063,548.00	1,112,260.00	725,324.51	1,112,260.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,422,963.00	27,682,597.39	16,063,313.54	27,694,097.39	(11,500.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	118,241.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	220,008.00	253,193.00	98,191.11	253,193.00	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	430,855.00	381,145.00	151,641.81	281,145.00	100,000.00	26.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			769,104.00	634,338.00	249,832.92	534,338.00	100,000.00	15.8%
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)	(1,591,365.35)	(622,024.16)	(1,591,365.35)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(987,959.00)	(970,518.00)	(440,696.01)	(970,518.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,474,093.00)	(2,561,883.35)	(1,062,720.17)	(2,561,883.35)	0.00	0.0%
TOTAL, EXPENDITURES			205,970,123.00	205,987,637.52	115,168,041.61	206,142,061.52	(154,424.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	495,000.00	495,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			495,000.00	495,000.00	495,000.00	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)	(21,501,639.00)	(35,942,717.00)	296,645.02	-0.8%
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)	(21,501,639.00)	(35,942,717.00)	296,645.02	-0.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(31,592,563.00)	(31,597,078.02)	(16,859,355.00)	(31,300,433.00)	296,645.02	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	18,730,774.00	5,386,235.48	18,733,924.00	3,150.00	0.0%
3) Other State Revenue		8300-8599	16,192,581.00	17,763,079.35	3,915,033.25	17,742,652.35	(20,427.00)	-0.1%
4) Other Local Revenue		8600-8799	14,357,287.00	14,357,287.00	7,163,718.83	14,032,287.00	(325,000.00)	-2.3%
5) TOTAL, REVENUES			47,847,428.00	50,851,140.35	16,464,987.56	50,508,863.35		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,752,666.00	25,129,394.00	13,703,523.06	24,789,156.00	340,238.00	1.4%
2) Classified Salaries		2000-2999	15,836,841.00	15,816,394.00	8,791,252.22	15,794,961.00	21,433.00	0.1%
3) Employee Benefits		3000-3999	23,476,457.00	23,565,702.00	7,713,457.78	23,400,142.00	165,560.00	0.7%
4) Books and Supplies		4000-4999	3,632,652.00	4,236,244.00	2,034,476.10	4,555,829.00	(319,585.00)	-7.5%
5) Services and Other Operating Expenditures		5000-5999	8,422,865.00	9,841,950.90	4,229,504.66	10,123,185.90	(281,235.00)	-2.9%
6) Capital Outlay		6000-6999	48,242.00	211,819.00	73,621.99	211,819.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,944,296.00	3,944,296.00	2,971,000.15	3,944,296.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,486,134.00	1,591,365.35	622,024.16	1,591,365.35	0.00	0.0%
9) TOTAL, EXPENDITURES			81,600,153.00	84,337,165.25	40,138,860.12	84,410,754.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,752,725.00)	(33,486,024.90)	(23,673,872.56)	(33,901,890.90)		
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	2,800,000.00	2,800,000.00	3,100,000.00	(300,000.00)	-10.7%
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	21,501,639.00	35,942,717.00	(296,645.02)	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			34,106,417.00	33,810,932.02	18,701,639.00	33,214,287.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			353,692.00	324,907.12	(4,972,233.56)	(687,603.90)		
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	3,141,662.98		2,129,151.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,008,454.00	3,141,662.98		2,129,151.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	67,026.22	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	1,298,751.00	482,137.55	1,299,251.00	500.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	8,385,836.00	8,754,827.00	3,760,889.80	8,754,827.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	1,025,082.00	1,250,470.00	477,461.00	1,250,470.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	283,500.00	324,553.00	69,819.20	324,553.00	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, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	900,010.00	1,376,303.00	315,651.52	1,378,953.00	2,650.00	0.2%
Career and Technical Education	3500-3599	8290	189,846.00	218,724.00	0.00	218,724.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	505,000.00	747,815.00	213,250.19	747,815.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			17,297,560.00	18,730,774.00	5,386,235.48	18,733,924.00	3,150.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	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	131,047.17	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	2,977,929.35	1,935,654.08	2,977,929.35	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	771,629.00	1,085,191.00	0.00	1,085,191.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	215,703.00	217,430.00	188,759.00	217,430.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,426,402.00	12,463,249.00	1,659,573.00	12,442,822.00	(20,427.00)	-0.2%
TOTAL, OTHER STATE REVENUE			16,192,581.00	17,763,079.35	3,915,033.25	17,742,652.35	(20,427.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,975,470.10	4,053,000.00	(325,000.00)	-7.4%
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	25,742.73	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	5,162,506.00	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	7,163,718.83	14,032,287.00	(325,000.00)	-2.3%
TOTAL, REVENUES			47,847,428.00	50,851,140.35	16,464,987.56	50,508,863.35	(342,277.00)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,473,840.00	16,469,149.00	8,788,809.59	16,128,911.00	340,238.00	2.1%
Certificated Pupil Support Salaries		1200	4,872,965.00	4,953,946.00	2,829,621.69	4,953,946.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,072,286.00	1,281,898.00	690,882.37	1,281,898.00	0.00	0.0%
Other Certificated Salaries		1900	2,333,575.00	2,424,401.00	1,394,209.41	2,424,401.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			24,752,666.00	25,129,394.00	13,703,523.06	24,789,156.00	340,238.00	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,939,928.00	9,910,417.00	5,651,246.08	9,763,476.00	146,941.00	1.5%
Classified Support Salaries		2200	3,525,859.00	3,477,330.00	1,837,996.68	3,527,330.00	(50,000.00)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	455,549.00	444,182.00	241,657.57	476,690.00	(32,508.00)	-7.3%
Clerical, Technical and Office Salaries		2400	703,376.00	734,456.00	414,957.28	777,456.00	(43,000.00)	-5.9%
Other Classified Salaries		2900	1,212,129.00	1,250,009.00	645,394.61	1,250,009.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,836,841.00	15,816,394.00	8,791,252.22	15,794,961.00	21,433.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,591,217.00	13,566,598.00	2,120,375.51	13,595,486.00	(28,888.00)	-0.2%
PERS		3201-3202	2,906,959.00	2,951,038.00	1,621,584.90	2,914,169.00	36,869.00	1.2%
OASDI/Medicare/Alternative		3301-3302	1,601,395.00	1,616,036.00	869,066.87	1,591,136.00	24,900.00	1.5%
Health and Welfare Benefits		3401-3402	4,963,829.00	5,017,608.00	2,871,493.75	4,876,708.00	140,900.00	2.8%
Unemployment Insurance		3501-3502	20,299.00	20,329.00	10,904.72	20,329.00	0.00	0.0%
Workers' Compensation		3601-3602	304,428.00	305,145.00	168,557.93	303,745.00	1,400.00	0.5%
OPEB, Allocated		3701-3702	30,447.00	30,393.00	16,871.40	30,393.00	0.00	0.0%
OPEB, Active Employees		3751-3752	57,883.00	58,480.00	34,527.70	68,101.00	(9,621.00)	-16.5%
Other Employee Benefits		3901-3902	0.00	75.00	75.00	75.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,476,457.00	23,565,702.00	7,713,457.78	23,400,142.00	165,560.00	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,047,423.00	1,056,579.00	990,365.96	1,056,579.00	0.00	0.0%
Books and Other Reference Materials		4200	13,013.00	4,662.00	7,175.39	4,662.00	0.00	0.0%
Materials and Supplies		4300	1,874,547.00	2,271,189.00	727,833.96	2,580,774.00	(309,585.00)	-13.6%
Noncapitalized Equipment		4400	697,669.00	903,814.00	309,100.79	913,814.00	(10,000.00)	-1.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,632,652.00	4,236,244.00	2,034,476.10	4,555,829.00	(319,585.00)	-7.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,442,752.00	3,500,500.00	1,589,420.33	3,500,500.00	0.00	0.0%
Travel and Conferences		5200	286,208.00	514,845.00	317,608.70	543,830.00	(28,985.00)	-5.6%
Dues and Memberships		5300	5,000.00	1,336.00	760.00	1,336.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	56,000.00	56,000.00	4,823.06	35,000.00	21,000.00	37.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,195,050.00	1,873,201.34	1,043,724.72	1,888,201.34	(15,000.00)	-0.8%
Transfers of Direct Costs		5710	81,868.00	130,053.00	24,945.52	130,053.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	633,220.00	670,425.00	199,404.24	670,425.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,713,651.00	3,080,444.56	1,040,001.59	3,338,694.56	(258,250.00)	-8.4%
Communications		5900	9,116.00	15,146.00	8,816.50	15,146.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,422,865.00	9,841,950.90	4,229,504.66	10,123,185.90	(281,235.00)	-2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	11,033.00	10,248.00	11,033.00	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	48,242.00	200,786.00	63,373.99	200,786.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			48,242.00	211,819.00	73,621.99	211,819.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	876,177.53	2,021,701.00	0.00	0.0%
Other Debt Service - Principal		7439	1,922,595.00	1,922,595.00	2,094,822.62	1,922,595.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,944,296.00	3,944,296.00	2,971,000.15	3,944,296.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,486,134.00	1,591,365.35	622,024.16	1,591,365.35	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,486,134.00	1,591,365.35	622,024.16	1,591,365.35	0.00	0.0%
TOTAL, EXPENDITURES			81,600,153.00	84,337,165.25	40,138,860.12	84,410,754.25	(73,589.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	2,800,000.00	2,800,000.00	3,100,000.00	(300,000.00)	-10.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,500,000.00	2,800,000.00	2,800,000.00	3,100,000.00	(300,000.00)	-10.7%
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	21,501,639.00	35,942,717.00	(296,645.02)	-0.8%
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	21,501,639.00	35,942,717.00	(296,645.02)	-0.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			34,106,417.00	33,810,932.02	18,701,639.00	33,214,287.00	596,645.02	-1.8%

2018-19 Second 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	222,599,160.00	123,325,485.01	223,191,709.00	592,549.00	0.3%
2) Federal Revenue		8100-8299	18,143,146.00	19,578,535.00	7,201,681.45	20,708,399.00	1,129,864.00	5.8%
3) Other State Revenue		8300-8599	27,051,792.00	25,437,240.35	7,652,752.91	25,416,813.35	(20,427.00)	-0.1%
4) Other Local Revenue		8600-8799	16,973,214.00	17,479,747.00	8,898,881.28	17,004,747.00	(475,000.00)	-2.7%
5) TOTAL, REVENUES			283,437,304.00	285,094,682.35	147,078,800.65	286,321,668.35		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	123,183,569.00	122,965,120.00	70,204,869.23	122,100,882.00	864,238.00	0.7%
2) Classified Salaries		2000-2999	44,435,583.00	44,598,180.00	24,795,035.65	44,144,797.00	453,383.00	1.0%
3) Employee Benefits		3000-3999	62,845,506.00	62,867,202.00	30,601,334.65	62,605,714.00	261,488.00	0.4%
4) Books and Supplies		4000-4999	17,146,107.00	18,209,817.48	6,559,084.95	19,824,204.48	(1,614,387.00)	-8.9%
5) Services and Other Operating Expenditures		5000-5999	35,845,828.00	37,524,548.29	20,292,818.20	37,817,283.29	(292,735.00)	-0.8%
6) Capital Outlay		6000-6999	817,346.00	846,157.00	323,454.91	746,157.00	100,000.00	11.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,284,296.00	4,284,296.00	2,971,000.15	4,284,296.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(987,959.00)	(970,518.00)	(440,696.01)	(970,518.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			287,570,276.00	290,324,802.77	155,306,901.73	290,552,815.77		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,132,972.00)	(5,230,120.42)	(8,228,101.08)	(4,231,147.42)		
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	3,295,000.00	3,295,000.00	3,595,000.00	(300,000.00)	-9.1%
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	2,213,854.00	1,842,284.00	1,913,854.00		

2018-19 Second 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)	(3,016,266.42)	(6,385,817.08)	(2,317,293.42)		
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	23,152,499.01		23,851,472.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	25,000.00		25,000.00		
Stores		9712	0.00	167,825.00		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	3,141,662.98		2,129,151.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	6,210,437.00	5,186,811.03		6,822,095.05		
H&W Holding Accts - Premiums	0000	9760				830,220.00		
IT Infrastructure	0000	9760				300,965.00		
Textbook Adoptions	0000	9760				3,000,000.00		
Instructional Materials/Services	0000	9760				2,575,277.18		
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	14,631,200.00		14,707,400.00		
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	164,423,087.00	88,655,258.00	164,024,677.00	(398,410.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	24,543,243.00	30,369,139.00	15,184,570.00	30,369,139.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	330,004.00	327,554.00	49,924.78	327,554.00	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	28,377,027.00	16,130,252.60	28,377,027.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,190,608.00	1,321,258.00	1,301,715.71	1,321,258.00	0.00	0.0%
Prior Years' Taxes		8043	1,843,066.00	1,752,554.00	1,752,554.06	1,752,554.00	0.00	0.0%
Supplemental Taxes		8044	836,846.00	956,718.00	199,995.12	956,718.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,465,661.00)	(3,807,766.00)	(535,052.70)	(3,807,766.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,300,000.00	232,310.00	1,248,646.44	1,356,194.00	1,123,884.00	483.8%
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	223,951,881.00	123,987,864.01	224,677,355.00	725,474.00	0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,308,374.00)	(1,352,721.00)	(662,379.00)	(1,485,646.00)	(132,925.00)	9.8%
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	222,599,160.00	123,325,485.01	223,191,709.00	592,549.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	(1,160.14)	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	67,026.22	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	1,298,751.00	482,137.55	1,299,251.00	500.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	8,385,836.00	8,754,827.00	3,760,889.80	8,754,827.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	1,025,082.00	1,250,470.00	477,461.00	1,250,470.00	0.00	0.0%

2018-19 Second 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	324,553.00	69,819.20	324,553.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	900,010.00	1,376,303.00	315,651.52	1,378,953.00	2,650.00	0.2%
Career and Technical Education	3500-3599	8290	189,846.00	218,724.00	0.00	218,724.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,290,086.00	1,535,076.00	2,029,856.30	2,661,790.00	1,126,714.00	73.4%
TOTAL, FEDERAL REVENUE			18,143,146.00	19,578,535.00	7,201,681.45	20,708,399.00	1,129,864.00	5.8%
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	4,498,851.00	2,654,342.00	4,498,851.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,119,590.00	4,119,590.00	1,200,039.83	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	2,977,929.35	1,935,654.08	2,977,929.35	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	771,629.00	1,085,191.00	0.00	1,085,191.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	215,703.00	217,430.00	188,759.00	217,430.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,501,402.00	12,538,249.00	1,673,958.00	12,517,822.00	(20,427.00)	-0.2%
TOTAL, OTHER STATE REVENUE			27,051,792.00	25,437,240.35	7,652,752.91	25,416,813.35	(20,427.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,975,470.10	4,053,000.00	(325,000.00)	-7.4%
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	1,047.00	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	160,380.83	300,000.00	0.00	0.0%
Interest		8660	550,000.00	550,000.00	81,427.84	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	85,154.12	253,000.00	(150,000.00)	-37.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,362,927.00	1,869,460.00	1,432,895.39	1,869,460.00	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	5,162,506.00	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	17,479,747.00	8,898,881.28	17,004,747.00	(475,000.00)	-2.7%
TOTAL, REVENUES			283,437,304.00	285,094,682.35	147,078,800.65	286,321,668.35	1,226,986.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	97,413,367.00	96,481,591.00	54,963,681.99	95,777,353.00	704,238.00	0.7%
Certificated Pupil Support Salaries		1200	10,264,248.00	10,334,444.00	5,958,612.85	10,334,444.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,405,127.00	11,596,379.00	6,654,847.48	11,496,379.00	100,000.00	0.9%
Other Certificated Salaries		1900	4,100,827.00	4,552,706.00	2,627,726.91	4,492,706.00	60,000.00	1.3%
TOTAL, CERTIFICATED SALARIES			123,183,569.00	122,965,120.00	70,204,869.23	122,100,882.00	864,238.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,358,967.00	11,822,050.00	6,489,119.98	11,455,109.00	366,941.00	3.1%
Classified Support Salaries		2200	12,985,499.00	12,977,955.00	7,106,548.66	12,832,955.00	145,000.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	4,350,793.00	4,245,371.00	2,425,891.44	4,148,879.00	96,492.00	2.3%
Clerical, Technical and Office Salaries		2400	11,019,943.00	10,942,949.00	6,191,641.47	11,139,949.00	(197,000.00)	-1.8%
Other Classified Salaries		2900	4,720,381.00	4,609,855.00	2,581,834.10	4,567,905.00	41,950.00	0.9%
TOTAL, CLASSIFIED SALARIES			44,435,583.00	44,598,180.00	24,795,035.65	44,144,797.00	453,383.00	1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	29,451,258.00	29,330,885.00	11,157,287.14	29,256,914.00	73,971.00	0.3%
PERS		3201-3202	7,787,521.00	7,792,477.00	4,356,395.76	7,755,608.00	36,869.00	0.5%
OASDI/Medicare/Alternative		3301-3302	5,167,011.00	5,157,464.00	2,822,967.61	5,034,495.00	122,969.00	2.4%
Health and Welfare Benefits		3401-3402	18,761,650.00	18,905,909.00	11,303,482.49	18,834,509.00	71,400.00	0.4%
Unemployment Insurance		3501-3502	83,852.00	83,352.00	45,905.09	83,352.00	0.00	0.0%
Workers' Compensation		3601-3602	1,257,239.00	1,256,313.00	711,645.90	1,254,913.00	1,400.00	0.1%
OPEB, Allocated		3701-3702	162,712.00	163,297.00	94,397.69	163,297.00	0.00	0.0%
OPEB, Active Employees		3751-3752	174,263.00	177,430.00	107,613.55	222,551.00	(45,121.00)	-25.4%
Other Employee Benefits		3901-3902	0.00	75.00	1,639.42	75.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			62,845,506.00	62,867,202.00	30,601,334.65	62,605,714.00	261,488.00	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,313,168.00	4,456,226.00	1,752,249.14	4,456,226.00	0.00	0.0%
Books and Other Reference Materials		4200	567,419.00	632,272.00	101,016.18	632,272.00	0.00	0.0%
Materials and Supplies		4300	8,237,419.00	8,863,150.79	3,188,309.38	8,811,235.79	51,915.00	0.6%
Noncapitalized Equipment		4400	4,011,101.00	4,241,241.69	1,510,779.21	5,907,543.69	(1,666,302.00)	-39.3%
Food		4700	17,000.00	16,927.00	6,731.04	16,927.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,146,107.00	18,209,817.48	6,559,084.95	19,824,204.48	(1,614,387.00)	-8.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,502,752.00	3,513,031.00	1,602,310.41	3,513,031.00	0.00	0.0%
Travel and Conferences		5200	1,521,218.00	1,804,666.00	844,057.44	1,533,651.00	271,015.00	15.0%
Dues and Memberships		5300	77,575.00	137,039.00	128,847.70	137,039.00	0.00	0.0%
Insurance		5400-5450	1,338,414.00	1,439,575.00	1,438,577.62	1,439,575.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,352,500.00	5,352,500.00	2,966,394.58	5,331,500.00	21,000.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,950,577.00	4,638,300.34	2,427,598.89	4,664,800.34	(26,500.00)	-0.6%
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	7,066,198.00	3,378,217.82	7,466,198.00	(400,000.00)	-5.7%
Professional/Consulting Services and Operating Expenditures		5800	12,025,657.00	12,445,832.95	6,772,672.73	12,604,082.95	(158,250.00)	-1.3%
Communications		5900	1,072,664.00	1,127,406.00	734,141.01	1,127,406.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,845,828.00	37,524,548.29	20,292,818.20	37,817,283.29	(292,735.00)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	118,241.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	220,008.00	264,226.00	108,439.11	264,226.00	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	479,097.00	581,931.00	215,015.80	481,931.00	100,000.00	17.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			817,346.00	846,157.00	323,454.91	746,157.00	100,000.00	11.8%
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	876,177.53	2,021,701.00	0.00	0.0%
Other Debt Service - Principal		7439	1,922,595.00	1,922,595.00	2,094,822.62	1,922,595.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,284,296.00	4,284,296.00	2,971,000.15	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)	(970,518.00)	(440,696.01)	(970,518.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(987,959.00)	(970,518.00)	(440,696.01)	(970,518.00)	0.00	0.0%
TOTAL, EXPENDITURES			287,570,276.00	290,324,802.77	155,306,901.73	290,552,815.77	(228,013.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	3,295,000.00	3,295,000.00	3,595,000.00	(300,000.00)	-9.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,995,000.00	3,295,000.00	3,295,000.00	3,595,000.00	(300,000.00)	-9.1%
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	2,213,854.00	1,842,284.00	1,913,854.00	300,000.00	-13.6%

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	0.44
7311	Classified School Employee Professional De	195,343.00
7510	Low-Performing Students Block Grant	559,873.00
8150	Ongoing & Major Maintenance Account (RM,	173,984.91
9010	Other Restricted Local	593,795.85
Total, Restricted Balance		<u>2,129,151.96</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	5,949,188.00	3,069,132.00	5,887,460.00	(61,728.00)	-1.0%
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	1,179,276.00	500,251.14	1,666,858.00	487,582.00	41.3%
4) Other Local Revenue		8600-8799	439,787.00	439,787.00	295,782.10	491,287.00	51,500.00	11.7%
5) TOTAL, REVENUES			7,288,984.00	7,568,251.00	3,865,165.24	8,045,605.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,713,452.00	2,833,452.00	1,669,242.77	2,901,431.00	(67,979.00)	-2.4%
2) Classified Salaries		2000-2999	369,758.00	415,908.00	233,269.32	410,908.00	5,000.00	1.2%
3) Employee Benefits		3000-3999	1,122,751.00	1,158,817.00	552,095.33	1,171,465.00	(12,648.00)	-1.1%
4) Books and Supplies		4000-4999	564,976.00	664,535.57	298,991.47	665,104.57	(569.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	2,150,142.00	3,210,462.38	953,390.44	3,234,274.38	(23,812.00)	-0.7%
6) Capital Outlay		6000-6999	0.00	13,825.00	13,824.74	13,825.00	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	8,296,999.95	3,720,814.07	8,397,007.95		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			367,905.00	(728,748.95)	144,351.17	(351,402.95)		
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)	(1,100,318.95)	144,351.17	(722,972.95)		
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	572,991.37		950,337.37		
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								
		9740	0.00	10,793.90		13,884.90		
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	517,265.38		891,520.38		
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								
Principal Apportionment								
State Aid - Current Year		8011	4,112,753.00	4,158,461.00	2,218,832.00	4,046,444.00	(112,017.00)	-2.7%
Education Protection Account State Aid - Current Year		8012	833,069.00	913,696.00	481,948.00	963,985.00	50,289.00	5.5%
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	877,031.00	368,352.00	877,031.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,800,535.00	5,949,188.00	3,069,132.00	5,887,460.00	(61,728.00)	-1.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	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	141,707.00	77,758.00	140,844.00	(863.00)	-0.6%
Lottery - Unrestricted and Instructional Materials		8560	133,278.00	129,437.00	35,631.18	135,168.00	5,731.00	4.4%
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	504,080.00	246,924.96	986,794.00	482,714.00	95.8%
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	124,650.00	124,650.00	124,650.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	279,402.00	15,287.00	279,402.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,048,662.00	1,179,276.00	500,251.14	1,666,858.00	487,582.00	41.3%
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	9,222.68	10,000.00	1,500.00	17.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	103,529.42	150,000.00	50,000.00	50.0%
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	183,030.00	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	295,782.10	491,287.00	51,500.00	11.7%
TOTAL, REVENUES			7,288,984.00	7,568,251.00	3,865,165.24	8,045,605.00		

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	2,397,988.00	1,415,854.76	2,465,967.00	(67,979.00)	-2.8%
Certificated Pupil Support Salaries		1200	129,070.00	129,070.00	75,424.71	129,070.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	305,119.00	306,394.00	177,963.30	306,394.00	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	2,833,452.00	1,669,242.77	2,901,431.00	(67,979.00)	-2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	10,000.00	8,412.04	10,000.00	0.00	0.0%
Classified Support Salaries		2200	41,821.00	54,021.00	31,680.76	54,021.00	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	216,518.00	116,461.35	216,518.00	0.00	0.0%
Other Classified Salaries		2900	129,019.00	135,369.00	76,715.17	130,369.00	5,000.00	3.7%
TOTAL, CLASSIFIED SALARIES			369,758.00	415,908.00	233,269.32	410,908.00	5,000.00	1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	645,450.00	667,776.00	267,102.63	680,424.00	(12,648.00)	-1.9%
PERS		3201-3202	63,601.00	77,242.00	36,806.59	77,242.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	65,333.00	65,421.00	38,855.85	65,421.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	318,463.00	318,463.00	190,884.12	318,463.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,542.00	1,543.00	917.76	1,543.00	0.00	0.0%
Workers' Compensation		3601-3602	23,124.00	23,133.00	14,257.68	23,133.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,312.00	2,313.00	1,426.82	2,313.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,926.00	2,926.00	1,843.88	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	1,158,817.00	552,095.33	1,171,465.00	(12,648.00)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	193,476.00	171,187.20	65,956.55	171,187.20	0.00	0.0%
Books and Other Reference Materials		4200	3,500.00	18,500.00	12,623.81	18,500.00	0.00	0.0%
Materials and Supplies		4300	270,500.00	343,714.00	114,711.35	344,283.00	(569.00)	-0.2%
Noncapitalized Equipment		4400	97,500.00	131,134.37	105,699.76	131,134.37	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			564,976.00	664,535.57	298,991.47	665,104.57	(569.00)	-0.1%
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	20,500.00	29,685.38	18,437.18	29,685.38	0.00	0.0%
Dues and Memberships		5300	11,000.00	11,024.00	9,162.05	11,024.00	0.00	0.0%
Insurance		5400-5450	41,313.00	50,000.00	45,152.00	50,000.00	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	1,437,710.00	2,446,774.00	666,532.69	2,470,586.00	(23,812.00)	-1.0%
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	156,443.00	23,078.21	156,443.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	484,296.00	503,836.00	184,242.16	503,836.00	0.00	0.0%
Communications		5900	12,000.00	12,700.00	6,786.15	12,700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,150,142.00	3,210,462.38	953,390.44	3,234,274.38	(23,812.00)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	13,825.00	13,824.74	13,825.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	13,825.00	13,824.74	13,825.00	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	8,296,999.95	3,720,814.07	8,397,007.95		

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	13,884.90
Total, Restricted Balance		<u>13,884.90</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	372,399.50	760,133.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	0.00	8,696.21	0.00	0.00	0.0%
5) TOTAL, REVENUES			760,133.00	760,133.00	381,095.71	760,133.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	256,877.00	256,877.00	150,304.34	256,877.00	0.00	0.0%
2) Classified Salaries		2000-2999	185,198.00	185,198.00	96,873.87	185,198.00	0.00	0.0%
3) Employee Benefits		3000-3999	148,835.00	148,835.00	67,482.73	148,835.00	0.00	0.0%
4) Books and Supplies		4000-4999	40,500.00	40,500.00	26,145.89	40,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	117,845.00	94,145.00	20,114.91	94,145.00	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	34,578.00	34,578.00	18,046.09	34,578.00	0.00	0.0%
9) TOTAL, EXPENDITURES			783,833.00	760,133.00	378,967.83	760,133.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,700.00)	0.00	2,127.88	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)	0.00	2,127.88	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	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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	355,366.50	696,133.00	0.00	0.0%
All Other State Revenue	All Other	8590	19,000.00	64,000.00	17,033.00	64,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			745,133.00	760,133.00	372,399.50	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	313.52	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	8,382.69	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	8,696.21	0.00	0.00	0.0%
TOTAL, REVENUES			760,133.00	760,133.00	381,095.71	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	104,059.80	180,000.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,500.00	2,500.00	2,458.56	2,500.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	74,377.00	74,377.00	43,785.98	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	150,304.34	256,877.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	40,900.00	40,900.00	20,444.38	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	61,834.20	107,922.00	0.00	0.0%
Other Classified Salaries		2900	23,861.00	23,861.00	14,595.29	23,861.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			185,198.00	185,198.00	96,873.87	185,198.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	60,819.00	60,819.00	18,780.18	60,819.00	0.00	0.0%
PERS		3201-3202	33,419.00	33,419.00	17,495.58	33,419.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	17,892.00	17,892.00	9,327.29	17,892.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	32,488.00	32,488.00	19,422.62	32,488.00	0.00	0.0%
Unemployment Insurance		3501-3502	221.00	221.00	120.26	221.00	0.00	0.0%
Workers' Compensation		3601-3602	3,316.00	3,316.00	1,853.93	3,316.00	0.00	0.0%
OPEB, Allocated		3701-3702	332.00	332.00	185.47	332.00	0.00	0.0%
OPEB, Active Employees		3751-3752	348.00	348.00	297.40	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	67,482.73	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	1,584.99	4,500.00	0.00	0.0%
Materials and Supplies		4300	36,000.00	36,000.00	21,707.68	36,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	2,853.22	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			40,500.00	40,500.00	26,145.89	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	9,167.47	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	4,927.45	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	1,345.86	1,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	96,498.00	72,798.00	4,424.13	72,798.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			117,845.00	94,145.00	20,114.91	94,145.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	18,046.09	34,578.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,578.00	34,578.00	18,046.09	34,578.00	0.00	0.0%
TOTAL, EXPENDITURES			783,833.00	760,133.00	378,967.83	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	155,500.00	155,500.00	155,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,175,274.00	2,779,036.00	1,782,179.00	2,779,036.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	9,748.42	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,175,274.00	2,934,536.00	1,947,427.42	2,934,536.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	977,540.00	886,939.00	513,934.62	886,939.00	0.00	0.0%
2) Classified Salaries		2000-2999	918,571.00	930,964.00	479,719.85	930,964.00	0.00	0.0%
3) Employee Benefits		3000-3999	692,378.00	682,094.00	341,734.70	682,094.00	0.00	0.0%
4) Books and Supplies		4000-4999	324,262.00	189,157.00	22,214.21	189,157.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,699.00	28,677.00	11,273.05	28,677.00	0.00	0.0%
6) Capital Outlay		6000-6999	60,678.00	54,000.00	0.00	54,000.00	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	180,146.00	162,705.00	86,722.92	162,705.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,175,274.00	2,934,536.00	1,455,599.35	2,934,536.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	491,828.07	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	491,828.07	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	155,500.00	155,500.00	155,500.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	155,500.00	155,500.00	155,500.00	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	2,721,536.00	1,780,304.00	2,721,536.00	0.00	0.0%
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	2,779,036.00	1,782,179.00	2,779,036.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,119.42	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	7,629.00	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	9,748.42	0.00	0.00	0.0%
TOTAL, REVENUES			3,175,274.00	2,934,536.00	1,947,427.42	2,934,536.00		

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	781,094.00	452,753.21	781,094.00	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	105,845.00	105,845.00	61,181.41	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	886,939.00	513,934.62	886,939.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	681,753.00	689,186.00	341,375.87	689,186.00	0.00	0.0%
Classified Support Salaries		2200	39,863.00	40,420.00	21,789.62	40,420.00	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	201,358.00	116,554.36	201,358.00	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	930,964.00	479,719.85	930,964.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	176,944.00	182,698.00	59,980.93	182,698.00	0.00	0.0%
PERS		3201-3202	171,850.00	170,764.00	99,917.32	170,764.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	88,629.00	87,751.00	48,150.40	87,751.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	234,886.00	221,188.00	123,247.88	221,188.00	0.00	0.0%
Unemployment Insurance		3501-3502	949.00	931.00	486.97	931.00	0.00	0.0%
Workers' Compensation		3601-3602	14,220.00	13,961.00	7,451.58	13,961.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,420.00	1,396.00	745.05	1,396.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,480.00	3,405.00	1,754.57	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	682,094.00	341,734.70	682,094.00	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	264,262.00	179,157.00	22,214.21	169,157.00	10,000.00	5.6%
Noncapitalized Equipment		4400	60,000.00	10,000.00	0.00	20,000.00	(10,000.00)	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			324,262.00	189,157.00	22,214.21	189,157.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	4,325.00	3,014.82	4,325.00	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	506.77	3,699.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	17,583.00	7,491.72	17,583.00	0.00	0.0%
Communications		5900	0.00	70.00	69.74	70.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,699.00	28,677.00	11,273.05	28,677.00	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	54,000.00	0.00	54,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,678.00	54,000.00	0.00	54,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	180,146.00	162,705.00	86,722.92	162,705.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			180,146.00	162,705.00	86,722.92	162,705.00	0.00	0.0%
TOTAL, EXPENDITURES			3,175,274.00	2,934,536.00	1,455,599.35	2,934,536.00		

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		

Resource	Description	2018/19 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	89,572.36
Total, Restricted Balance		<u>89,572.36</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	12,966,950.00	13,487,350.00	4,930,542.45	13,487,350.00	0.00	0.0%
3) Other State Revenue		8300-8599	887,562.00	893,862.00	759,160.75	893,862.00	0.00	0.0%
4) Other Local Revenue		8600-8799	642,678.00	642,678.00	190,569.92	642,678.00	0.00	0.0%
5) TOTAL, REVENUES			14,497,190.00	15,023,890.00	5,880,273.12	15,023,890.00		
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	5,511,696.00	3,100,981.91	5,511,696.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,898,395.00	1,918,395.00	1,158,213.82	1,918,395.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,286,622.00	6,566,862.00	2,841,122.39	6,521,862.00	45,000.00	0.7%
5) Services and Other Operating Expenditures		5000-5999	694,049.00	815,209.00	583,460.25	815,209.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	16,300.00	0.00	61,300.00	(45,000.00)	-276.1%
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	773,235.00	773,235.00	335,927.00	773,235.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,093,997.00	15,601,697.00	8,019,705.37	15,601,697.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(596,807.00)	(577,807.00)	(2,139,432.25)	(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)	(577,807.00)	(2,139,432.25)	(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	(2.00)		(2.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,780,254.00	3,487,835.91		3,487,835.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,780,254.00	3,487,835.91		3,487,835.91		
2) Ending Balance, June 30 (E + F1e)			2,183,447.00	2,910,028.91		2,910,028.91		
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		9740	2,183,447.00	2,910,028.91		2,910,028.91		
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		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	12,027,132.00	12,547,532.00	4,930,542.45	12,547,532.00	0.00	0.0%
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	13,487,350.00	4,930,542.45	13,487,350.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	887,562.00	893,862.00	759,160.75	893,862.00	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			887,562.00	893,862.00	759,160.75	893,862.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	634,578.00	634,578.00	180,933.53	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	9,636.39	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	190,569.92	642,678.00	0.00	0.0%
TOTAL, REVENUES			14,497,190.00	15,023,890.00	5,880,273.12	15,023,890.00		

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	3,912,228.00	2,159,225.07	3,912,228.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	809,451.00	809,451.00	470,582.58	809,451.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	636,355.00	636,355.00	388,717.74	636,355.00	0.00	0.0%
Other Classified Salaries		2900	153,662.00	153,662.00	82,456.52	153,662.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,431,696.00	5,511,696.00	3,100,981.91	5,511,696.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	816,072.00	836,072.00	494,439.50	836,072.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	364,442.00	364,442.00	212,210.66	364,442.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	657,696.00	657,696.00	416,680.13	657,696.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,715.00	2,715.00	1,499.82	2,715.00	0.00	0.0%
Workers' Compensation		3601-3602	40,739.00	40,739.00	23,148.65	40,739.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,075.00	4,075.00	2,325.58	4,075.00	0.00	0.0%
OPEB, Active Employees		3751-3752	12,656.00	12,656.00	7,909.48	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	1,918,395.00	1,158,213.82	1,918,395.00	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	505,886.00	696,086.00	328,122.80	696,086.00	0.00	0.0%
Noncapitalized Equipment		4400	60,000.00	60,000.00	49,405.34	60,000.00	0.00	0.0%
Food		4700	5,720,736.00	5,810,776.00	2,463,594.25	5,765,776.00	45,000.00	0.8%
TOTAL, BOOKS AND SUPPLIES			6,286,622.00	6,566,862.00	2,841,122.39	6,521,862.00	45,000.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,000.00	10,200.00	10,198.90	10,200.00	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	133,188.34	204,267.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	383,238.00	484,648.00	368,378.41	484,648.00	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	8,224.00	(14,832.00)	2,813.58	(14,832.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	68,220.00	104,576.00	52,076.17	104,576.00	0.00	0.0%
Communications		5900	23,100.00	26,350.00	16,804.85	26,350.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			694,049.00	815,209.00	583,460.25	815,209.00	0.00	0.0%
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	6,300.00	0.00	6,300.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	45,000.00	(45,000.00)	New
TOTAL, CAPITAL OUTLAY			10,000.00	16,300.00	0.00	61,300.00	(45,000.00)	-276.1%
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	335,927.00	773,235.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			773,235.00	773,235.00	335,927.00	773,235.00	0.00	0.0%
TOTAL, EXPENDITURES			15,093,997.00	15,601,697.00	8,019,705.37	15,601,697.00		

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	2,891,028.91
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	19,000.00
Total, Restricted Balance		<u>2,910,028.91</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	4,926.99	8,500.00	0.00	0.0%
5) TOTAL, REVENUES			8,500.00	8,500.00	4,926.99	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	598,672.00	465,817.12	748,672.00	(150,000.00)	-25.1%
5) Services and Other Operating Expenditures		5000-5999	1,275,000.00	1,712,276.47	1,316,507.76	1,862,276.47	(150,000.00)	-8.8%
6) Capital Outlay		6000-6999	500,000.00	886,780.00	850,279.14	886,780.00	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			2,508,500.00	3,197,728.47	2,632,604.02	3,497,728.47		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(2,500,000.00)	(3,189,228.47)	(2,627,677.03)	(3,489,228.47)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,500,000.00	2,800,000.00	2,800,000.00	3,100,000.00	300,000.00	10.7%
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	2,800,000.00	2,800,000.00	3,100,000.00		

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	(389,228.47)	172,322.97	(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	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
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)
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	4,926.99	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	4,926.99	8,500.00	0.00	0.0%
TOTAL, REVENUES			8,500.00	8,500.00	4,926.99	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	551,672.00	443,872.07	701,672.00	(150,000.00)	-27.2%
Noncapitalized Equipment		4400	70,000.00	47,000.00	21,945.05	47,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			733,500.00	598,672.00	465,817.12	748,672.00	(150,000.00)	-25.1%
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	1,134,407.00	850,920.48	1,284,407.00	(150,000.00)	-13.2%
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	577,869.47	465,587.28	577,869.47	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,275,000.00	1,712,276.47	1,316,507.76	1,862,276.47	(150,000.00)	-8.8%
CAPITAL OUTLAY								
Land Improvements		6170	500,000.00	488,300.00	464,445.00	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	92,700.00	80,054.14	92,700.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			500,000.00	886,780.00	850,279.14	886,780.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,508,500.00	3,197,728.47	2,632,604.02	3,497,728.47		

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	2,800,000.00	2,800,000.00	3,100,000.00	300,000.00	10.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500,000.00	2,800,000.00	2,800,000.00	3,100,000.00	300,000.00	10.7%
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	2,800,000.00	2,800,000.00	3,100,000.00		

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	24,348.46	60,000.00	0.00	0.0%
5) TOTAL, REVENUES			60,000.00	60,000.00	24,348.46	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	24,348.46	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	24,348.46	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			9740	0.00	0.00	0.00		
c) Committed								
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			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	60,000.00	60,000.00	24,348.46	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	24,348.46	60,000.00	0.00	0.0%
TOTAL, REVENUES			60,000.00	60,000.00	24,348.46	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	0.00	0.00	0.00	6,000.00	6,000.00	New
5) TOTAL, REVENUES			0.00	0.00	0.00	6,000.00		
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	200,000.00	(200,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	200,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	(194,000.00)		
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	27,320,000.00	27,320,000.00	New
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	27,320,000.00		

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	0.00	27,126,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		27,126,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		27,126,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	6,000.00	6,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	6,000.00	6,000.00	New
TOTAL, REVENUES			0.00	0.00	0.00	6,000.00		

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	200,000.00	(200,000.00)	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	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	200,000.00	(200,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	200,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	27,320,000.00	27,320,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	27,320,000.00	27,320,000.00	New
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	27,320,000.00		

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	544,542.00	944,542.00	924,670.88	1,319,142.00	374,600.00	39.7%
5) TOTAL, REVENUES			544,542.00	944,542.00	924,670.88	1,319,142.00		
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	6,676.75	6,678.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	36,000.00	117,733.00	30,905.32	83,280.00	34,453.00	29.3%
6) Capital Outlay		6000-6999	680,000.00	3,382,591.00	407,984.38	3,892,591.00	(510,000.00)	-15.1%
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			716,000.00	3,507,002.00	445,566.45	3,982,549.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(171,458.00)	(2,562,460.00)	479,104.43	(2,663,407.00)		
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)	(2,562,460.00)	479,104.43	(2,663,407.00)		
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	3,060,652.60		2,959,705.60		
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	3,060,652.60		2,959,705.60		
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	28,318.96	39,142.00	24,600.00	169.2%
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	900,000.00	895,051.92	1,250,000.00	350,000.00	38.9%
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	944,542.00	924,670.88	1,319,142.00	374,600.00	39.7%
TOTAL, REVENUES			544,542.00	944,542.00	924,670.88	1,319,142.00		

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	5,185.18	5,186.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	6,678.00	6,676.75	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	22.00	21.39	22.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	36,000.00	117,690.00	30,863.84	83,237.00	34,453.00	29.3%
Communications		5900	0.00	21.00	20.09	21.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,000.00	117,733.00	30,905.32	83,280.00	34,453.00	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 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	3,356,201.00	406,594.38	3,866,201.00	(510,000.00)	-15.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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	3,382,591.00	407,984.38	3,892,591.00	(510,000.00)	-15.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			716,000.00	3,507,002.00	445,566.45	3,982,549.00		

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	91,300.03	98,058.00	80,058.00	444.8%
5) TOTAL, REVENUES			18,000.00	18,000.00	91,300.03	98,058.00		
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	91,165.00	6,948.77	91,165.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	26,024.00	15,983.48	26,024.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,160,000.00	1,218,370.00	543,913.81	1,018,374.00	199,996.00	16.4%
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	1,335,559.00	566,846.06	1,135,563.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,142,000.00)	(1,317,559.00)	(475,546.03)	(1,037,505.00)		
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)	(1,317,559.00)	(475,546.03)	(1,037,505.00)		
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	2,840,561.14		3,120,615.14		
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	2,839,061.14		3,119,115.14		
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	20,716.28	27,500.00	9,500.00	52.8%
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	70,558.00	70,558.00	New
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	91,300.03	98,058.00	80,058.00	444.8%
TOTAL, REVENUES			18,000.00	18,000.00	91,300.03	98,058.00		

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	83,466.00	0.00	83,466.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	7,699.00	6,948.77	7,699.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	91,165.00	6,948.77	91,165.00	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	4.00	3.37	4.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	26,020.00	15,980.11	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	26,024.00	15,983.48	26,024.00	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	1,205,570.00	543,913.81	1,005,574.00	199,996.00	16.6%
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	1,218,370.00	543,913.81	1,018,374.00	199,996.00	16.4%
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	1,335,559.00	566,846.06	1,135,563.00		

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	1,824.47	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	1,824.47	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	1,824.47	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	495,000.00	495,000.00	495,000.00	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	120,000.00	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	121,824.47	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	1,824.47	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	1,824.47	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	1,824.47	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	495,000.00	495,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			495,000.00	495,000.00	495,000.00	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	120,000.00	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	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	25,240,000.00	6,385,705.24	23,986,500.00	(1,253,500.00)	-5.0%
5) TOTAL, REVENUES			33,004,800.00	25,244,800.00	6,385,705.24	23,991,300.00		
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	13,525,571.00	7,103,154.20	13,209,171.00	316,400.00	2.3%
3) Employee Benefits		3000-3999	4,717,530.00	4,507,726.00	2,363,930.74	4,507,726.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,257,700.00	2,916,300.00	1,561,328.99	2,916,300.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	(2,425,963.00)	(1,792,320.00)	(1,355,950.63)	(3,692,320.00)	1,900,000.00	-106.0%
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	9,672,463.30	18,240,877.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,983,523.00	4,787,523.00	(3,286,758.06)	5,750,423.00		
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	25,239.00	(8,049,042.06)	988,139.00		
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	(1,279,052.00)		(1,279,052.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,393,068.00	(743,166.13)		(743,166.13)		
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	(743,166.13)		(743,166.13)		
2) Ending Net Position, June 30 (E + F1e)			15,614,307.00	(717,927.13)		244,972.87		
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		29,033.87		
c) Unrestricted Net Position		9790	0.00	(717,927.13)		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	35,767.71	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	25,240,000.00	6,173,870.98	23,800,000.00	(1,440,000.00)	-5.7%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	176,066.55	186,500.00	186,500.00	New
TOTAL, OTHER LOCAL REVENUE			33,000,000.00	25,240,000.00	6,385,705.24	23,986,500.00	(1,253,500.00)	-5.0%
TOTAL, REVENUES			33,004,800.00	25,244,800.00	6,385,705.24	23,991,300.00		

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	11,650,632.00	6,109,037.74	11,334,232.00	316,400.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	1,101,329.00	1,068,592.00	608,913.03	1,068,592.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	842,945.00	806,347.00	385,203.43	806,347.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,172,010.00	13,525,571.00	7,103,154.20	13,209,171.00	316,400.00	2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,561.00	18,700.00	8,473.39	18,700.00	0.00	0.0%
PERS		3201-3202	2,293,566.00	2,212,767.00	1,111,864.65	2,212,767.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	989,373.00	957,080.00	519,428.48	957,080.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,274,174.00	1,174,174.00	651,485.58	1,174,174.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,086.00	6,863.00	3,502.93	6,863.00	0.00	0.0%
Workers' Compensation		3601-3602	106,290.00	102,937.00	52,014.25	102,937.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,630.00	10,294.00	5,327.29	10,294.00	0.00	0.0%
OPEB, Active Employees		3751-3752	20,850.00	24,911.00	11,834.17	24,911.00	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	4,507,726.00	2,363,930.74	4,507,726.00	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	2,866,300.00	1,527,304.27	2,866,300.00	0.00	0.0%
Noncapitalized Equipment		4400	50,000.00	50,000.00	34,024.72	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	2,916,300.00	1,561,328.99	2,916,300.00	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	22,990.18	50,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	1,400.00	1,400.00	1,400.00	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	18,739.20	29,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	922,426.00	986,226.00	297,515.00	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)	(7,213,034.00)	(3,405,987.00)	(7,613,034.00)	400,000.00	-5.5%
Professional/Consulting Services and Operating Expenditures		5800	3,388,278.00	3,911,737.00	1,303,657.54	2,411,737.00	1,500,000.00	38.3%
Communications		5900	49,000.00	49,000.00	12,383.45	49,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(2,425,963.00)	(1,792,320.00)	(1,355,950.63)	(3,692,320.00)	1,900,000.00	-106.0%

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	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	9,672,463.30	18,240,877.00		
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	1,089,486.13	2,026,526.00	85,000.00	4.4%
5) TOTAL, REVENUES			1,941,526.00	1,941,526.00	1,089,486.13	2,026,526.00		
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	60,280.36	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	1,282,918.96	2,874,691.00	(140,000.00)	-5.1%
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	1,345,750.04	2,876,691.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(795,165.00)	(795,165.00)	(256,263.91)	(850,165.00)		
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)	(256,263.91)	(850,165.00)		
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		2,708,129.00		
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		9790	3,053,483.00	2,763,129.00		2,708,129.00		

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	51,638.39	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	1,022,847.74	1,955,526.00	85,000.00	4.5%
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	1,089,486.13	2,026,526.00	85,000.00	4.4%
TOTAL, REVENUES			1,941,526.00	1,941,526.00	1,089,486.13	2,026,526.00		

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	59,765.61	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	60,280.36	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	1,161,928.96	2,734,691.00	(140,000.00)	-5.4%
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	1,282,918.96	2,874,691.00	(140,000.00)	-5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,345,750.04	2,876,691.00		
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	20,217.88	20,217.88	(44.62)	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	20,217.88	20,217.88	(44.62)	0%
5. District Funded County Program ADA						
a. County Community Schools	16.00	16.00	20.20	20.20	4.20	26%
b. Special Education-Special Day Class	3.00	3.00	4.24	4.24	1.24	41%
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	24.44	24.44	5.44	29%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,281.50	20,281.50	20,242.32	20,242.32	(39.18)	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	665.00	665.00	15.00	2%
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	665.00	665.00	15.00	2%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	650.00	650.00	665.00	665.00	15.00	2%

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)	District Regular	20,234.40		
	Charter School	0.00		
	Total ADA	20,234.40	20,217.88	-0.1%
1st Subsequent Year (2019-20)	District Regular	20,306.00		
	Charter School		20,578.00	
	Total ADA	20,306.00	20,578.00	1.3%
2nd Subsequent Year (2020-21)	District Regular	20,355.00		
	Charter School		20,624.00	
	Total ADA	20,355.00	20,624.00	1.3%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	21,395	21,347		
Charter School				
Total Enrollment	21,395	21,347	-0.2%	Met
1st Subsequent Year (2019-20)				
District Regular	21,450	21,759		
Charter School				
Total Enrollment	21,450	21,759	1.4%	Met
2nd Subsequent Year (2020-21)				
District Regular	21,500	21,809		
Charter School				
Total Enrollment	21,500	21,809	1.4%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	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	20,218	21,347		
Charter School	0			
Total ADA/Enrollment	20,218	21,347	94.7%	Met
1st Subsequent Year (2019-20)				
District Regular	20,578	21,759		
Charter School				
Total ADA/Enrollment	20,578	21,759	94.6%	Met
2nd Subsequent Year (2020-21)				
District Regular	20,624	21,809		
Charter School				
Total ADA/Enrollment	20,624	21,809	94.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2018-19)	223,951,881.00	224,677,355.00	0.3%	Met
1st Subsequent Year (2019-20)	230,912,037.00	237,829,621.00	3.0%	Not Met
2nd Subsequent Year (2020-21)	237,532,943.00	245,843,324.00	3.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Revised enrollment and ADA projections, increase in COLA estimates from First interim and increase in UPP%

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)	164,867,134.00	206,142,061.52	80.0%	Met
1st Subsequent Year (2019-20)	171,369,261.00	213,781,448.00	80.2%	Met
2nd Subsequent Year (2020-21)	175,682,336.00	219,995,803.00	79.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	18,567,423.00	20,708,399.00	11.5%	Yes
1st Subsequent Year (2019-20)	19,418,145.00	17,949,394.00	-7.6%	Yes
2nd Subsequent Year (2020-21)	19,166,837.00	17,837,894.00	-6.9%	Yes

Explanation:
(required if Yes)

Increased federal revenue from First interim in current year to include new grant awards, PY LEA SMAA receipts, and all carry over for ESSA programs, Decrease in following years from First interim estimates related to drop off of carry over not previously included and one-time funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	25,437,240.35	25,416,813.35	-0.1%	No
1st Subsequent Year (2019-20)	23,316,896.00	20,634,241.00	-11.5%	Yes
2nd Subsequent Year (2020-21)	22,841,896.00	19,496,607.00	-14.6%	Yes

Explanation:
(required if Yes)

State revenue reduced in subsequent years for elimination of one-time mandate funding included in First Interim multi-year projections.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	17,481,922.00	17,004,747.00	-2.7%	No
1st Subsequent Year (2019-20)	16,957,287.00	16,589,739.00	-2.2%	No
2nd Subsequent Year (2020-21)	16,860,411.00	16,679,797.00	-1.1%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	17,963,779.78	19,824,204.48	10.4%	Yes
1st Subsequent Year (2019-20)	16,113,780.00	19,731,203.00	22.4%	Yes
2nd Subsequent Year (2020-21)	14,436,465.00	19,358,256.00	34.1%	Yes

Explanation:
(required if Yes)

Increase from first interim projections related to LCAP growth, new grants, reallocation of costs from other expenditure categories

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	37,726,085.99	37,817,283.29	0.2%	No
1st Subsequent Year (2019-20)	37,126,823.00	38,060,305.00	2.5%	No
2nd Subsequent Year (2020-21)	37,729,971.00	37,722,176.00	0.0%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	61,486,585.35	63,129,959.35	2.7%	Met
1st Subsequent Year (2019-20)	59,692,328.00	55,173,374.00	-7.6%	Not Met
2nd Subsequent Year (2020-21)	58,869,144.00	54,014,298.00	-8.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	55,689,865.77	57,641,487.77	3.5%	Met
1st Subsequent Year (2019-20)	53,240,603.00	57,791,508.00	8.5%	Not Met
2nd Subsequent Year (2020-21)	52,166,436.00	57,080,432.00	9.4%	Not Met

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

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

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

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

Inceased federal revenue from First interim in current year to include new grant awards, PY LEA SMAA receipts, and all carry over for ESSA programs, Decrease in following years from First interim estimates related to drop off of carry over not previously included and one-time funding.

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

State revenue reduced in subsequent years for elimination of one-time mandate funding included in First Interim multi-year projections.

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

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

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

Increase from first inteirm projections related to LCAP growth, new grants, reallocation of costs from other expendiure categories

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,811,305.52	8,000,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		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)	(1,629,689.52)	206,637,061.52	0.8%	Met
1st Subsequent Year (2019-20)	(2,306,127.00)	214,276,448.00	1.1%	Met
2nd Subsequent Year (2020-21)	(1,587,436.00)	220,490,803.00	0.7%	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)	23,851,472.01	Met
1st Subsequent Year (2019-20)	19,521,690.01	Met
2nd Subsequent Year (2020-21)	18,124,637.01	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)	22,491,983.21	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.)	20,218	20,578	20,624
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)	294,147,815.77	301,444,952.00	305,373,362.00
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)	294,147,815.77	301,444,952.00	305,373,362.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,824,434.47	9,043,348.56	9,161,200.86
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)	8,824,434.47	9,043,348.56	9,161,200.86

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)	14,707,400.00	15,072,250.00	15,268,700.00
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)	14,707,400.00	15,072,250.00	15,268,700.00
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):	8,824,434.47	9,043,348.56	9,161,200.86
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

Temporary loans are expected to support Fund 11 and 12 which are funded on a reimbursement basis or in arrears. A temporary loan was made to the general fund in November to cover cash shortfalls pending receipt of local property tax revenues. All loans are made from the district's self-insurance fund and will be repaid by June 30th.

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(36,239,362.02)	(35,942,717.00)	-0.8%	(296,645.02)	Met
1st Subsequent Year (2019-20)	(37,086,887.00)	(37,118,349.00)	0.1%	31,462.00	Met
2nd Subsequent Year (2020-21)	(38,892,138.00)	(38,219,601.00)	-1.7%	(672,537.00)	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)	5,571,570.00	5,571,570.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	5,575,000.00	5,575,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	3,295,000.00	3,595,000.00	9.1%	300,000.00	Not Met
1st Subsequent Year (2019-20)	3,295,000.00	2,995,000.00	-9.1%	(300,000.00)	Not Met
2nd Subsequent Year (2020-21)	3,295,000.00	2,995,000.00	-9.1%	(300,000.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Increased a contribution to Fund 14 - Deferred Maintenance for unanticipated projects. Contribution came from the routine maintenance account to which the district contributed \$2.2 million more than the required amount.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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	161,996,000
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:				214,425,676

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	12,911,631
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	18,156,863
Has total annual payment increased over prior year (2017-18)?	No	No	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The district issued \$27.5 million in GO bonds in February 2019 that were approved in a November 2018 ballot initiative. Revenue for debt payments will come from taxes assessed on property owners who reside within the district boundaries.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

3. OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2018-19)	N/A	N/A
1st Subsequent Year (2019-20)	N/A	N/A
2nd Subsequent Year (2020-21)	N/A	N/A

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

	First Interim	Second Interim
Current Year (2018-19)	396,139.00	448,504.00
1st Subsequent Year (2019-20)	413,500.00	460,000.00
2nd Subsequent Year (2020-21)	431,800.00	475,000.00

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

	First Interim	Second Interim
Current Year (2018-19)	1,060,211.00	1,060,211.00
1st Subsequent Year (2019-20)	1,084,900.00	1,084,900.00
2nd Subsequent Year (2020-21)	1,405,624.00	1,405,624.00

d. Number of retirees receiving OPEB benefits

	First Interim	Second Interim
Current Year (2018-19)	91	122
1st Subsequent Year (2019-20)	95	125
2nd Subsequent Year (2020-21)	98	125

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	8,121,658.00	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)

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

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,185.3	1,218.3	1,226.0	1,226.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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One Year Agreement

Total cost of salary settlement

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

--	--	--

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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

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

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

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

--

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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?

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

	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)

A9- Previous CBO retired 12/20/2018 and new CBO started effective 1/22/2019

End of School District Second Interim Criteria and Standards Review

SACS2018ALL Financial Reporting Software - 2018.2.0
2/26/2019 10:32:36 AM

33-67082-0000000

Second 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.