

**Laytonville Unified School District
2018-19 Second Interim Budget**

Laytonville Unified School District
2018-19 Second Interim Budget

Table of Contents

The Big Picture

District Snapshot

General Fund Budget Comparison

Detailed Assumptions and Changes from Prior Period

General Fund Multi-Year Projection

MYP Detailed Assumptions

Graphs

Ending Balances Compared to Average Monthly Payroll

Total Salary & Benefits as a Percentage of Total Expenditures

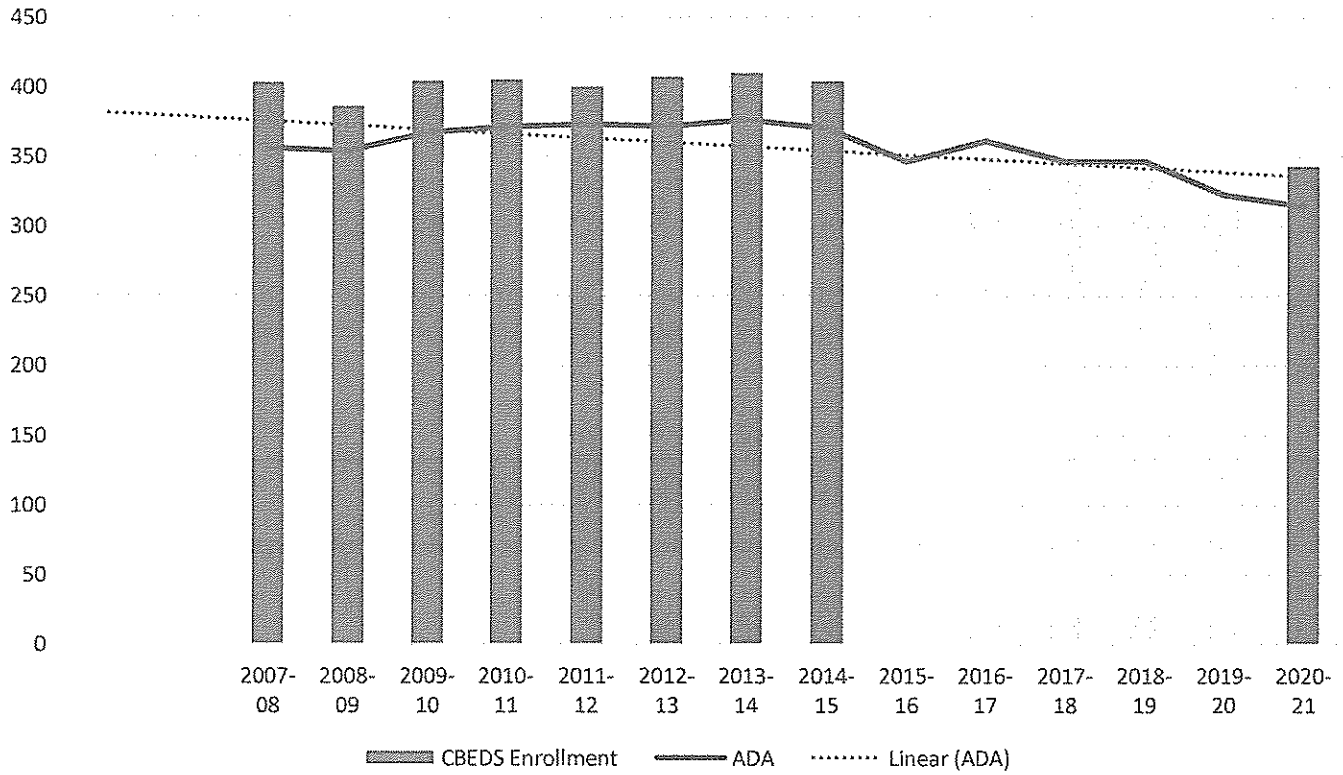
Contribution Rate Trend

Selected Other Funds

Glossary

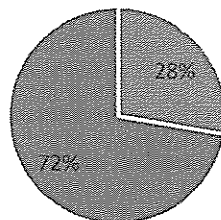
District Snapshot:

ADA PROJECTION ASSUMPTIONS



Student Demographic Assumptions

■ All Others ■ Unduplicated %



Laytonville Unified School District
2018-19 Second Interim Budget

General Fund Budget Comparison

	Unrestricted			Restricted			Total					
	2018/19	Second Interim 2018-19	Positive (Negative) Difference	% Change	2018/19	Second Interim 2018-19	Positive (Negative) Difference	% Change	2018/19	Second Interim 2018-19	Positive (Negative) Difference	% Change
Revenues												
LCTFF Funding	4,205,006	4,210,209	5,203	0.12%	-	-	-	-	4,205,006	4,210,209	5,203	0.12%
Federal Revenues	31,965	50,522	18,557	58.05%	336,268	359,859	23,591	7.02%	368,233	410,381	42,148	11.45%
State Revenues	185,253	129,837	(55,416)	-29.91%	323,677	453,737	130,060	40.18%	508,930	583,574	74,644	14.67%
Local Revenues	134,892	149,431	14,539	10.78%	309,853	309,853	-	0.00%	444,745	459,284	14,539	3.27%
Total Revenues	4,557,116	4,539,999	(17,117)	-0.38%	969,798	1,123,449	153,651	15.84%	5,526,914	5,663,448	136,534	2.47%
Expenditures												
Certificated Salaries	1,817,730	1,818,730	1,000	0.06%	234,277	250,506	16,229	6.93%	2,052,007	2,069,236	17,229	0.84%
Classified Salaries	699,132	700,717	1,585	0.23%	296,301	297,293	992	0.33%	995,433	998,010	2,577	0.26%
Benefits & Taxes	1,053,853	1,053,853	-	0.00%	387,917	399,353	11,436	2.95%	1,441,770	1,453,206	11,436	0.79%
Materials & Supplies	404,098	414,341	10,243	2.53%	184,322	280,312	95,990	52.08%	588,420	694,653	106,233	18.05%
Operating Expenditures	497,389	514,225	16,836	3.38%	477,106	482,606	5,500	1.15%	974,495	996,831	22,336	2.29%
Capital Outlay	25,000	34,725	9,725	38.90%	32,000	32,000	-	0.00%	57,000	66,725	9,725	17.06%
Other Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Taxes	(49,602)	(50,702)	(1,100)	2.22%	45,102	46,202	1,100	2.44%	(4,500)	(4,500)	-	0%
Indirect Costs	4,447,600	4,485,889	38,289	0.86%	1,657,025	1,788,272	131,247	7.92%	6,104,625	6,274,161	169,536	2.78%
Total Expenditures	109,516	54,110	(55,406)	-50.59%	(687,227)	(664,823)	22,404	-3.26%	(577,711)	(610,713)	(33,002)	5.71%
Revenue less Expenditures												
Other Sources/Uses												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	(359,552)	(359,552)	-	0.00%	359,552	359,552	-	0.00%	-	-	-	-
Transfers Out	(116,000)	(116,000)	-	0.00%	-	-	-	-	(116,000)	(116,000)	-	0.00%
Total Other Sources	(475,552)	(475,552)	-	0.00%	359,552	359,552	-	0.00%	(116,000)	(116,000)	-	0.00%
Change in Fund Balance	(366,036)	(421,442)	(55,406)	15.14%	(327,675)	(305,271)	22,404	-6.84%	(693,711)	(726,713)	(33,002)	4.76%
Beginning Fund Balance												
Adjustments	2,020,132	2,020,132	-	0.00%	327,675	327,675	-	0.00%	2,347,807	2,347,807	-	0.00%
Adj Beg Fund Bal	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	1,654,096	1,598,690	(55,406)	-3.35%	327,675	327,675	-	0.00%	1,654,096	1,621,094	(33,002)	-2.00%
Non Spendable	5,000	5,000	-	-	-	22,404	22,404	-	5,000	5,000	-	-
Restricted	-	-	-	-	-	-	-	-	-	-	-	-
Committed	371,745	384,317	12,572	3.38%	-	22,404	22,404	-	371,745	406,721	34,976	9.41%
Assigned	1,029,521	953,162	(76,359)	-7.42%	-	-	-	-	1,029,521	953,162	(76,359)	-7.42%
REU	247,830	256,211	8,381		-	-	-	-	247,830	256,211	8,381	
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-

REU is: 3.98% 4.01%

Laytonville Unified School District
2018-19 Second Interim Budget
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD
UNRESTRICTED GENERAL FUND
Revenue

LCFF Funding	First Interim	Second Interim	Positive (Negative)	%
	2018/19	2018-19	Difference	Change
Objects 8010-8099	4,205,006	4,210,209	5,203	0.12%

Change since First Interim	5,203
-----------------------------------	--------------

	First Interim	Second Interim	Difference
Assumptions:	2018/19	2018-19	
GAP Funding percentage	100.00%	100.00%	0.00%
ADA	346	346	0.00
Unduplicated pupils	72.72%	72.32%	-0.4%
Transportation Grant	175,230	175,230	0.00
Supplemental & Concentration	666,090	670,719	4,629

Comments:

Supplemental/Concentration increased

Federal Revenues	First Interim	Second Interim	Positive (Negative)	%
	2018/19	2018-19	Difference	Change
Objects 8100-8299	31,965	50,522	18,557	58.05%

Change since First Interim	18,557
-----------------------------------	---------------

Comments:

Additional Impact Aid received.

State Revenues	First Interim	Second Interim	Positive (Negative)	%
	2018/19	2018-19	Difference	Change
Objects 8300-8599	185,253	129,837	(55,416)	-29.91%

Change since First Interim	(55,416)
-----------------------------------	-----------------

Comments:

Reduction in mandated costs revenue

Local Revenues	First Interim	Second Interim	Positive (Negative)	%
	2018/19	2018-19	Difference	Change
Objects 8600-8799	134,892	149,431	14,539	10.78%

Change since First Interim	14,539
-----------------------------------	---------------

Comments:

Local revenue increased per insurance reimbursement and refunds

Laytonville Unified School District
2018-19 Second Interim Budget
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD
Expenditures, Other Sources & Uses

Certificated Salaries	First Interim 2018/19	Second Interim 2018-19	Positive (Negative) Difference	% Change
Objects 1000-1999	1,817,730	1,818,730	1,000	0.06%
Change since First Interim			1,000	

Comments:

Classified Salaries	First Interim 2018/19	Second Interim 2018-19	Positive (Negative) Difference	% Change
Objects 2000-2999	699,132	700,717	1,585	0.23%
Change since First Interim			1,585	

Comments:

Benefits & Taxes	First Interim 2018/19	Second Interim 2018-19	Positive (Negative) Difference	% Change
Objects 3000-3999	1,053,853	1,053,853	-	0.00%
Change since First Interim			-	

Comments:

Materials & Supplies	First Interim 2018/19	Second Interim 2018-19	Positive (Negative) Difference	% Change
Objects 4000-4999	404,098	414,341	10,243	2.53%
Change since First Interim			10,243	

Comments:

Materials and supplies increased for technology

Operating Expenditure	First Interim 2018/19	Second Interim 2018-19	Positive (Negative) Difference	% Change
Objects 5000-5999	497,389	514,225	16,836	3.38%
Change since First Interim			16,836	

Comments:

Laytonville Unified School District
2018-19 Second Interim Budget

DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD

Operating expenditures increased for transportation and supplemental/concentration services

	First Interim 2018/19	Second Interim 2018-19	Positive (Negative) Difference	%
Capital Outlay				
Objects 6000-6599	25,000	34,725	9,725	38.90%

Change since First Interim	9,725
-----------------------------------	--------------

Comments:

Capital outlay increased for light pole replacement

	First Interim 2018/19	Second Interim 2018-19	Positive (Negative) Difference	%
Other Outgo				
Objects 7xxx's	-	-	-	

Change since First Interim	-
-----------------------------------	----------

Comments:

	First Interim 2018/19	Second Interim 2018-19	Positive (Negative) Difference	%
Indirect Costs				
Objects 7300-7399	(49,602)	(50,702)	(1,100)	2.22%

Change since First Interim	(1,100)
-----------------------------------	----------------

Comments:

	First Interim 2018/19	Second Interim 2018-19	Positive (Negative) Difference	%
Transfers In				
Objects 8910-8979	-	-	-	0.00%

Change since First Interim	-
-----------------------------------	----------

Comments:

	First Interim 2018/19	Second Interim 2018-19	Positive (Negative) Difference	%
Contributions				
Objects 8980-8999	(359,552)	(359,552)	-	0.00%

Change since First Interim	-
-----------------------------------	----------

Comments:

Laytonville Unified School District
2018-19 Second Interim Budget
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD

--

	First Interim 2018/19	Second Interim 2018-19	Positive (Negative) Difference	% Change
Transfers Out <small>Objects 7610-7699</small>	(116,000)	(116,000)	-	0.00%

Change since First Interim	-
----------------------------	---

Comments:

--

Laytonville Unified School District
 2018-19 Second Interim Budget
 DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD
RESTRICTED GENERAL FUND
Revenue

LCFF Funding	First Interim 2018/19	Second Interim 2018-19	Positive (Negative) Difference	%Change
Objects 8010-8099	-	-	-	

Change since First Interim	-
----------------------------	---

Comments:

Federal Revenues	First Interim 2018/19	Second Interim 2018-19	Positive (Negative) Difference	%Change
Objects 8100-8299	336,268	359,859	23,591	7.02%

Change since First Interim	23,591
----------------------------	--------

Comments:

Federal revenues are higher due to increased allocation for Title I

State Revenues	First Interim 2018/19	Second Interim 2018-19	Positive (Negative) Difference	%Change
Objects 8300-8599	323,677	453,737	130,060	40.18%

Change since First Interim	130,060
----------------------------	---------

Comments:

State revenue is up due to CTEIG carryover, Clsfd Employee Pro Dev BG, and Low Performing Students BG

Local Revenues	First Interim 2018/19	Second Interim 2018-19	Positive (Negative) Difference	%Change
Objects 8600-8799	309,853	309,853	-	0.00%

Change since First Interim	-
----------------------------	---

Comments:

Laytonville Unified School District
2018-19 Second Interim Budget
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD

Expenditures, Other Sources & Uses

	First Interim <u>2018/19</u>	Second Interim <u>2018-19</u>	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Certificated Salaries				
Objects 1000-1999	234,277	250,506	16,229	6.93%

Change since First Interim	16,229
----------------------------	--------

Comments:

Certificated salaries increased in Title I, and LPSBG

	First Interim <u>2018/19</u>	Second Interim <u>2018-19</u>	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Classified Salaries				
Objects 2000-2999	296,301	297,293	992	0.33%

Change since 2018/19	992
----------------------	-----

Comments:

Classified salaries increased slightly

	First Interim <u>2018/19</u>	Second Interim <u>2018-19</u>	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Benefits & Taxes				
Objects 3000-3999	387,917	399,353	11,436	2.95%

Change since 2018/19	11,436
----------------------	--------

Comments:

Benefits/taxes increase due to salaries

	First Interim <u>2018/19</u>	Second Interim <u>2018-19</u>	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Materials & Supplies				
Objects 4000-4999	184,322	280,312	95,990	52.08%

Change since 2018/19	95,990
----------------------	--------

Comments:

Materials and supplies increased for CTE equipment

	First Interim <u>2018/19</u>	Second Interim <u>2018-19</u>	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Operating Expenditure:				
Objects 5000-5999	477,106	482,606	5,500	1.15%

Change since 2018/19	5,500
----------------------	-------

Comments:

Operating expenses increased per CESDBG

	First Interim <u>2018/19</u>	Second Interim <u>2018-19</u>	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Capital Outlay				
Objects 6000-6599	32,000	32,000	-	0.00%

Change since 2018/19	-
----------------------	---

Comments:

Laytonville Unified School District
2018-19 Second Interim Budget
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD

--

	<u>First Interim</u> 2018/19	<u>Second Interim</u> 2018-19	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Other Outgo Objects 7xxx's	-	-	-	

Change since 2018/19	-
----------------------	---

Comments:

--

	<u>First Interim</u> 2018/19	<u>Second Interim</u> 2018-19	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Indirect Costs Objects 7300-7399	45,102	46,202	1,100	2.44%

Change since 2018/19	1,100
----------------------	-------

Comments:

--

	<u>First Interim</u> 2018/19	<u>Second Interim</u> 2018-19	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Transfers In Objects 8910-8979	-	-	-	

Change since 2018/19	-
----------------------	---

Comments:

--

	<u>First Interim</u> 2018/19	<u>Second Interim</u> 2018-19	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Contributions Objects 8980-8999	359,552	359,552	-	0.00%

Change since 2018/19	-
----------------------	---

Comments:

--

	<u>First Interim</u> 2018/19	<u>Second Interim</u> 2018-19	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Transfers Out Objects 7610-7699	-	-	-	

Change since 2018/19	-
----------------------	---

Comments:

--

Laytonville Unified School District
2018-19 Second Interim Budget

Multi Year Projection

	2018-19			2019-20			2020-21		
	Second Interim			MYP			MYP		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
	A	B	C	D	E	F	G	H	I
Revenues									
LCRF Funding	4,210,209	-	4,210,209	4,347,860	-	4,347,860	4,304,202	-	4,304,202
Federal Revenues	50,522	359,859	410,381	35,000	330,000	365,000	35,000	310,000	345,000
State Revenues	129,837	453,737	583,574	67,300	274,863	342,163	67,300	276,863	344,163
Local Revenues	149,431	309,853	459,284	145,000	311,755	456,755	145,000	311,805	456,805
Total Revenues	4,539,999	1,123,449	5,663,448	4,595,160	916,618	5,511,778	4,551,502	898,668	5,450,170
Expenditures									
Certificated Salaries	1,818,730	250,506	2,069,236	1,732,986	243,536	1,976,522	1,750,040	241,363	1,991,403
Classified Salaries	700,717	297,293	998,010	705,659	306,191	1,011,850	694,762	314,191	1,008,953
Benefits & Taxes	1,053,853	399,353	1,453,206	1,073,681	411,247	1,484,928	1,113,378	417,047	1,530,425
Materials & Supplies	414,341	280,312	694,653	240,000	77,845	317,845	240,000	65,895	305,895
Operating Expenditure	514,225	482,606	996,831	440,000	182,273	622,273	440,000	168,264	608,264
Capital Outlay	34,725	32,000	66,725	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-	-
7xxx's	(50,702)	46,202	(4,500)	(42,500)	40,000	(2,500)	(42,500)	40,000	(2,500)
7300-7399	4,485,889	1,788,272	6,274,161	4,149,826	1,261,092	5,410,918	4,195,680	1,246,760	5,442,440
Total Expenditures	54,110	(664,823)	(610,713)	445,334	(344,474)	100,860	355,822	(348,092)	7,730
Revenue less Expenditures									
Other Sources/Uses									
Transfers In	-	-	-	-	-	-	-	-	-
8910-8979	-	-	-	-	-	-	-	-	-
8980-8999	(359,552)	359,552	-	(345,000)	345,000	-	(350,000)	350,000	-
7610-7699	(116,000)	-	(116,000)	(16,000)	-	(16,000)	(16,000)	-	(16,000)
Total Other Sources	(475,552)	359,552	(116,000)	(361,000)	345,000	(16,000)	(366,000)	350,000	(16,000)
Change in Fund Balance	(421,442)	(305,271)	(726,713)	84,334	526	84,860	(10,178)	1,908	(8,270)
Beginning Fund Balance	2,020,132	327,675	2,347,807	1,598,690	22,404	1,621,094	1,683,024	22,930	1,705,954
Adjustments	-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal	2,020,132	327,675	2,347,807	1,598,690	22,404	1,621,094	1,683,024	22,930	1,705,954
Ending Fund Balance	1,598,690	22,404	1,621,094	1,683,024	22,930	1,705,954	1,672,846	24,838	1,697,684
Non Spendable	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Restricted	-	-	-	-	-	-	-	-	-
Committed	384,317	22,404	406,721	338,465	22,930	361,395	340,257	24,838	365,095
Assigned	953,162	-	953,162	1,113,915	-	1,113,915	1,101,091	-	1,101,091
REU	256,211	-	256,211	225,644	-	225,644	226,498	-	226,498
Unassigned	-	-	-	-	-	-	-	-	-

REU is:

4%

4%

Laytonville Unified School District
 2018-19 Second Interim Budget
 DETAILED ASSUMPTIONS
UNRESTRICTED GENERAL FUND
Multi Year Plan Revenue

	2018-19 <i>Second Interim</i>	2019-20 <i>MYP</i>	2020-21 <i>MYP</i>
Total LCFF Funding	4,210,209	4,347,860	4,304,202
Detail: GAP percentage rate	100.00%	0.00%	0.00%
ADA	346.5	322.6	314.4
Unduplicated pupils	72.32%	71.87%	72.22%
Supplemental Concentration grant	670,719	676,199	670,964
Transportation grant	175,230	175,230	175,230
Remaining LCFF Funding	3,364,260	3,496,431	3,458,008

Comments:

Total Federal Revenues	50,522	35,000	35,000
Detail: Impact Aid -Maintenance & Opera	50,372	35,000	35,000
MAA	-	-	-
Other- District significant (specify)	-	-	-
Remaining Federal Revenues	150	-	-

Comments:

Federal revenues are decreased as Impact Aid is budgeted lower

Total State Revenues	129,837	67,300	67,300
Detail: Lottery	51,840	51,840	51,840
Mandate costs	77,497	13,000	13,000
Other- District significant (specify)	-	-	-
Other- District significant (specify)	-	-	-
Remaining State Revenues	500	2,460	2,460

Comments:

State revenues decrease because Mandated Costs are one time dollars.

Total Local Revenues	149,431	145,000	145,000
Detail: CTE-ROP	65,692	64,871	64,871
Interagency	6,500	6,500	6,500
Leases/rentals	11,000	11,000	11,000
Remaining Local Revenues	46,239	42,629	42,629

Comments:

Local revenues projected to be similar

Multi Year Plan Expenditures, Other Sources & Uses

Total Certificated Salaries	1,818,730	1,732,986	1,750,040
Detail:			
Step and column increases	-	17,370	17,054
Retirement savings	-	(103,114)	-
Supplemental Concentration grant	289,914	255,244	258,000
CTE-ROP	31,275	31,275	31,275
EPA	123,617	135,814	65,132
General fund	1,373,924	1,310,653	1,395,633
Remaining (Base) Salary expense	-	-	-

Comments:

Salaries decrease due to expected retirements.

Total Classified Salaries	700,717	705,659	694,762
Detail:			
Step and column increases	-	13,066	13,000
Retirement savings	-	(8,724)	(23,897)
Supplemental Concentration grant	172,463	176,409	180,000
Transportation	64,495	65,026	65,500
Lottery	28,200	28,200	28,200
General fund	410,522	410,813	395,682
MAA	25,037	25,211	25,380
Remaining (Base) Salary expense	-	-	-

Comments:

Classified personnel changes include salary step movement, minimum wage increase, and savings from business manager's retirement.

Total Benefits & Taxes	1,053,853	1,073,681	1,113,378
Detail:			
Step and column increases	-	-	-
Retirement savings	-	-	-
STRS rate	16.28%	18.13%	19.10%
PERS rate	18.06%	20.70%	23.40%
STRS rate increase	33,939	32,060	16,975
PERS rate increase	18,574	18,768	19,542
Supplemental Concentration grant	193,641	195,000	197,500
Transportation	16,199	17,000	18,000
CTE-ROP	12,237	12,928	13,562
General fund	812,089	831,500	866,716
MAA	14,089	18,305	18,990
Remaining (Base) Benefits expense	3,036	53	-

Comments:

Benefits and taxes continue to increase due to higher salaries, increases to health premiums and higher STRS & PERS rates.

Total Materials & Supplies	414,341	240,000	240,000
Detail:			
Supplemental Concentration grant	13,100	14,000	12,000
Athletics	16,033	12,000	12,000
Technology	35,628	23,000	23,000
Custodial and Maintenance	22,060	20,000	20,000
Transportation	61,980	50,000	50,000
Instructional supplies	140,350	120,793	123,000
Security cameras	32,375	-	-
Local projects	32,375	-	-
Remaining Materials	31,411	207	-

Comments:

Material and supply costs decrease due to transportation, local grants, textbooks and security cameras.

Total Operating Expenditures	514,225	440,000	440,000
Detail:			
Supplemental Concentration grant	29,777	25,000	24,000
Legal	5,750	5,750	5,750
Insurance	38,040	38,500	39,000
Utilities	190,651	191,000	191,500
Board and Superintendent	19,040	17,040	17,040
Technology	35,000	35,000	35,000
Custodial and Maintenance	3,500	2,000	2,000
Travel/conference	4,750	4,750	4,750
Transportation	15,397	5,000	5,000
Other Contracted services	120,612	97,250	98,750
Remaining Services	33,733	1,210	10

Comments:

Operating expenditures decrease as local grants are spent.

Capital Outlay	34,725	-	-
-----------------------	--------	---	---

Comments:

Capital outlay decreases after the purchase of the van.

Other Outgo	-	-	-
--------------------	---	---	---

Comments:

Indirect Costs	(50,702)	(42,500)	(42,500)
-----------------------	----------	----------	----------

Comments:

Indirect costs decrease with fewer grants.

Transfers In

- - -

Comments:

--

Contributions

(359,552) (345,000) (350,000)

Comments:

Contribution to OMM decreased

Transfers Out

(116,000) (16,000) (16,000)

Comments:

One time transfer for culinary arts building.

Laytonville Unified School District
2018-19 Second Interim Budget
DETAILED ASSUMPTIONS
RESTRICTED GENERAL FUND
Multi Year Plan Revenue

	2018-19 <i>Second Interim</i>	2019-20 <i>MYP</i>	2020-21 <i>MYP</i>
Total LCFF Funding	-	-	-

Comments:

Total Federal Revenues	359,859	330,000	310,000
Detail:			
Title I	180,150	179,000	178,000
Title II	26,329	26,000	26,000
Special Education	69,570	67,175	67,175
Title VI REAP	33,487	21,410	21,000
Title VII Indian Ed	17,063	17,063	17,063
EHCY	7,702	-	-
Remaining Federal Revenues	15,430	19,352	762

Comments:

Federal revenues decrease as carryover is expended and grants end

Total State Revenues	453,737	274,863	276,863
Detail:			
Lottery	16,200	16,200	16,200
After School Education (ASES)	71,663	71,663	71,663
ASES transportation	15,000	15,000	15,000
CTE Incentive grant	147,294	-	-
Clsfd Empl Pro Dev BG	6,492	-	-
STRS On Behalf	167,628	172,000	174,000
Remaining State Revenues	-	-	-

Comments:

State revenues are reduced by CTE and other grants ending

Total Local Revenues	309,853	311,755	311,805
Detail:			
Special Education	235,155	221,000	220,300
LCSSP	13,905	13,905	13,905
Sp Ed direct service	14,400	14,400	14,400
Healthy Start	14,775	33,000	33,000
First Five	28,515	29,450	30,200
Remaining Local Revenues	3,103	-	-

Comments:

Special Ed revenue decreases; Healthy Start revenue to increase

Multi Year Plan Expenditures, Other Sources & Uses

Total Certificated Salaries	250,506	243,536	241,363
Detail:			
Step and column increases	-	1,351	1,827
Retirement savings	-	-	-
	-	-	-
Title I	41,103	41,231	41,366
Sp Ed	166,495	167,460	169,287
Title II	10,610	10,760	10,910
Direct service	14,400	14,400	14,400
CTE Incentive grant	950	-	-
SUMS	3,010	-	-
Remaining (Base) Salary expense	8,926	-	-

Comments:

Certificated salaries decrease as grants end

Total Classified Salaries	297,293	306,191	314,191
Detail:			
Step and column increases	-	8,898	8,000
Retirement savings	-	-	-
	-	-	-
Title I	44,907	46,204	47,250
Sp Ed	55,158	56,448	57,000
Sp Ed	60,416	62,028	63,600
Title VI REAP	10,638	10,691	10,740
After School Education (ASES)	39,991	42,740	45,440
OMM	38,167	38,341	38,500
Healthy Start	15,146	15,288	15,420
First Five	18,549	19,303	20,100
Remaining (Base) Salary expense	6,791	7,618	8,611

Comments:

Classified salaries increase for step movement and minimum wage increase.

Total Benefits & Taxes	399,353	411,247	417,047
Detail:			
Step and column increases	-	-	-
Retirement savings	-	-	-
STRS rate	16.28%	18.13%	19.10%
PERS rate	18.06%	20.80%	23.50%
STRS rate increase	4,045	4,371	4,408
PERS rate increase	7,447	8,380	8,512
Title I	34,317	35,000	35,750
Sp Ed	11,012	12,000	12,500
Title II	9,482	9,600	9,600
Title VI REAP	8,283	8,500	8,500

After School Education (ASES)	21,708	22,500	22,500
Sp Ed	92,976	93,400	93,700
STRS On Behalf	167,628	172,000	174,000
OMM	20,960	23,800	24,250
Healthy Start	16,566	17,000	17,500
First Five	9,966	10,700	10,950
Remaining (Base) Benefits expense	6,455	6,747	7,797

Comments:

Benefits and taxes increase due to health premiums; STRS and PERS rate increases; and STRS On Behalf.

Total Materials & Supplies 280,312 77,845 65,895

Detail:	0	-	-	-
Lottery	18,075	16,200	16,200	16,200
After School Education (ASES)	9,016	7,200	4,500	4,500
OMM	45,500	30,000	25,000	25,000
Title I	10,046	8,000	8,000	8,000
Special Education	3,400	2,500	1,500	1,500
EHCY	4,505	-	-	-
CTE Incentive grant	142,228	-	-	-
SUMS	3,108	-	-	-
Remaining Materials	18,378	4,694	2,444	2,444

Comments:

Materials and supplies decrease as CTE, EHCY, & SUMS grants end; Title I and OMM reduced.

Total Operating Expenditures 482,606 182,273 168,264

Detail:				
Title I	42,253	15,000	9,702	9,702
Title VII Indian Ed	5,810	5,700	5,000	5,000
After School Education (ASES)	7,667	7,667	7,667	7,667
Frontier grant	4,500	4,500	4,500	4,500
Sp Ed	121,395	121,395	121,395	121,395
OMM	70,719	28,011	20,000	20,000
College Readiness	43,652	-	-	-
SUMS	3,986	-	-	-
Remaining Services	14,080	-	-	-

Comments:

Operating expenses decrease per College Readiness and SUMS grants ending; Title I and OMM reductions.

Capital Outlay 32,000 - -

Comments:

Clean energy grant ends

Other Outgo - - -

Comments:

--

Indirect Costs	46,202	40,000	40,000
-----------------------	--------	--------	--------

Comments:

--

Transfers In	-	-	-
---------------------	---	---	---

Comments:

--

Contributions	359,552	345,000	350,000
----------------------	---------	---------	---------

Comments:

--

Transfers Out	-	-	-
----------------------	---	---	---

Comments:

--

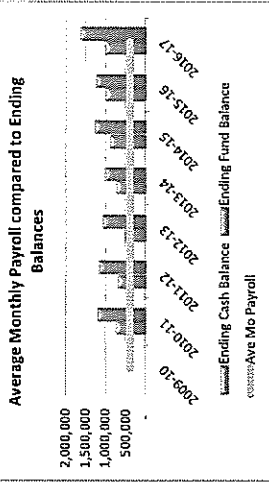
Laytonville Unified School District 2018-19 Second Interim Budget

Ending Balances Compared to Average Monthly Payroll

Prior year Ending Balances pulled from historical General Ledger Reports.
Current year projected Ending Balances pulled from the latest SACS budget and Cash Flow Projection.
Average payroll was pulled from the General Ledger; figure sums objects 1000-3999 for the latest full months and encompasses the General Fund only.

General Fund	
Ending Cash Balance	Ending Fund Balance
2009-10	-
2010-11	747,539
2011-12	701,473
2012-13	512,889
2013-14	723,426
2014-15	894,896
2015-16	999,281
2016-17	1,021,751
Average Monthly Payroll:	376,704

Notes:

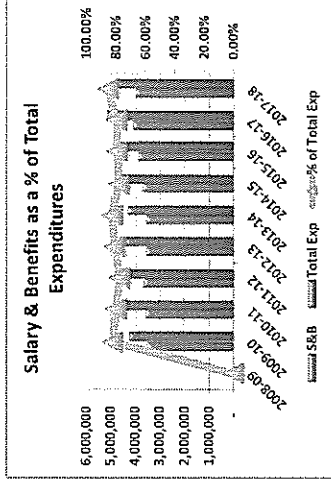


Total Salary & Benefits as a Percentage of Total Expenditures

Prior year expenditures pulled from historical General Ledger Reports.
Current and Subsequent Years projected expenditures pulled from the latest SACS budget and multi-year projection.

General Fund		% of Total	
S&B	Total Exp	Exp	
2008-09	-	-	-
2009-10	3,567,786	4,283,666	82.10%
2010-11	3,589,468	4,507,622	79.63%
2011-12	3,670,811	4,728,414	77.63%
2012-13	3,574,075	4,429,356	80.69%
2013-14	3,570,627	4,330,354	82.45%
2014-15	3,704,527	4,773,625	77.73%
2015-16	3,897,061	4,936,416	78.95%
2016-17	4,117,689	5,176,612	79.54%
2017-18	4,027,823	4,727,193	85.21%
2018-19	4,520,452	6,390,161	70.74%

Notes:

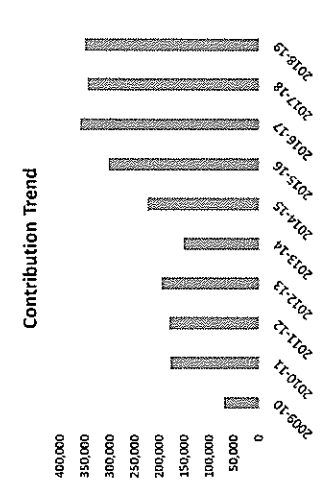


Contribution Rate Trends - Object 8980

Contribution

Year	Contribution
2009-10	68,839
2010-11	176,979
2011-12	180,103
2012-13	196,590
2013-14	151,451
2014-15	224,035
2015-16	302,303
2016-17	359,552
2017-18	345,000
2018-19	350,000

Notes:



Laytonville Unified School District
 2018-19 Second Interim Budget
SELECTED OTHER FUNDS

Building Fund	2018/19	2018/19		Actuals to Date
	<u>First</u>	<u>Second</u>	<u>Change</u>	
	<u>Interim</u>	<u>Interim</u>		
Revenues	-	-	-	5,500,000
Expenditures	1,482,177	1,719,684	237,507	4,252,932
Beginning Fund Balance	1,482,177	1,719,684	237,507	
Change in Fund Balance	1,482,177	1,719,684	237,507	
Ending Fund Balance	-	-	-	

The first phase of our elementary building renovation project is complete.
 The second phase is expected to start this summer.

Glossary of Terms

ADA

ADA stands for Average Daily Attendance, and is a calculation of total days of attendance divided by the number of days the district is in session.

Certificated Pupil Support Salaries

Pupil support salaries are certificated positions not directly teaching pupils but are supporting education. Examples of this type of position include, but are not limited to: librarians, social workers, psychologists, counselors, etc.

Certificated Supervisors' and Administrators' Salaries

These salaries are associated with personnel engaged in instructional supervision including, but not limited to, principals, directors, etc.

Classified Supervisors' and Administrators' Salaries

Salaries of supervisory personnel who are business managers, directors, purchasing agents, site administrators, etc.

Classified Support Salaries

Non-certificated salaries associated with student support, pupil transportation, food services, maintenance and operations, etc.

Clerical, Technical, and Office Salaries

Salaries paid to clerks, secretaries, accountants, bookkeepers, programmers, computer technical support, etc.

FTE

FTE stands for full-time equivalent. Generally a full-time position is equal to 1.0 FTE.

Health & Welfare

Expenditures made to provide personnel with health and welfare insurance benefits.

Instructional Aides

Salaries paid to non-certificated personnel to perform any portion of their duties in a classroom under the supervision of a classroom teacher.

LCFF

Local Control Funding Formula. California's new school funding formula, enacted in 2013 with a planned eight-year transition period, beginning in 2013-14. Until the LCFF is fully funded, local educational agencies (LEAs), including county offices of education, school districts, and charter schools, will receive an LCFF Transition Entitlement. The Transition Entitlement is based on an LEA's 2012-13 funding level, adjusted for changes in student population, and the amount of funding the LEA would receive under the LCFF model at full implementation.

For school districts and charter schools, the LCFF creates base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, including revenue limits and most state categorical programs.

LCAP

The Local Control and Accountability Plan (LCAP) and Annual Update Template shall be used to provide details regarding local educational agencies' (LEAs) actions and expenditures to support pupil outcomes and overall performance pursuant to Education Code sections 52060, 52066, 47605, 47605.5, and 47606.5. The LCAP and Annual Update Template must be completed by all LEAs each year.

For school districts, pursuant to Education Code section 52060, the LCAP must describe, for the school district and each school within the district, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities and any locally identified priorities.

OASDI/Medi

OASDI stands for Old-Age, Survivors and Disability Insurance. Medi stands for Medicare. These are employee benefits under the federal Social Security system; for our purposes these costs are the employer, or district cost.

OPEB

OPEB stands for Other Post Employment Benefits (other than pensions).

PERS

PERS or CalPERS is the State Public Employee Retirement System.

SACS

Standardized Account Code Structure; the standardized format in which all school districts present their financial information.

STRS

STRS or CalSTRS is the State Teachers' Retirement System

Teacher Salaries

Teachers salaries are those associated with teaching the pupils of the district for at least one full instructional period on each school day.

Unduplicated pupil count

Unduplicated count of pupils who (1) are English learners, (2) meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or (3) are foster youth. "Unduplicated count" means that each pupil is counted only once even if the pupil meets more than one of these criteria (EC sections 2574(b)(2) and 42238.02(b)(1)).

Unemployment

Expenditures made to provide personnel with unemployment compensation.

Workers Comp

Expenditures made to provide personnel with workers compensation benefits; which is a program compensating injured workers who are injured at work or contract occupational disease.

Please let your Business Manager know if you would like any terms added to this list.

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	4,169,849.00	4,205,006.00	2,386,156.69	4,210,209.00	5,203.00	0.1%
2) Federal Revenue		8100-8299	312,047.00	368,233.00	210,169.59	410,381.00	42,148.00	11.4%
3) Other State Revenue		8300-8599	516,930.00	508,930.00	304,596.55	583,574.00	74,644.00	14.7%
4) Other Local Revenue		8600-8799	442,849.00	444,745.00	153,244.77	459,284.00	14,539.00	3.3%
5) TOTAL, REVENUES			5,441,675.00	5,526,914.00	3,054,167.60	5,663,448.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,055,790.00	2,052,007.00	1,106,327.39	2,069,236.00	(17,229.00)	-0.8%
2) Classified Salaries		2000-2999	1,031,745.00	995,433.00	514,455.45	998,010.00	(2,577.00)	-0.3%
3) Employee Benefits		3000-3999	1,294,880.00	1,441,770.00	711,651.46	1,453,206.00	(11,436.00)	-0.8%
4) Books and Supplies		4000-4999	466,154.00	588,420.00	176,762.02	694,653.00	(106,233.00)	-18.1%
5) Services and Other Operating Expenditures		5000-5999	748,379.00	974,495.00	442,163.14	996,831.00	(22,336.00)	-2.3%
6) Capital Outlay		6000-6999	0.00	57,000.00	30,869.63	66,725.00	(9,725.00)	-17.1%
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	(4,500.00)	(4,500.00)	0.00	(4,500.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			5,592,448.00	6,104,625.00	2,982,229.09	6,274,161.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(150,773.00)	(577,711.00)	71,938.51	(610,713.00)		
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	16,000.00	116,000.00	100,000.00	116,000.00	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			(16,000.00)	(116,000.00)	(100,000.00)	(116,000.00)		

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)			(166,773.00)	(693,711.00)	(28,061.49)	(726,713.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,721,014.00	2,347,807.00		2,347,807.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,721,014.00	2,347,807.00		2,347,807.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,721,014.00	2,347,807.00		2,347,807.00		
2) Ending Balance, June 30 (E + F1e)			1,554,241.00	1,654,096.00		1,621,094.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
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			71,000.00	0.00		22,404.00		
c) Committed								
Stabilization Arrangements		9750	336,248.00	371,745.00		384,317.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	917,826.00	1,029,521.00		953,162.00		
Reserved for salary/benefits	0000	9780				120,000.00		
HVACs	0000	9780				30,000.00		
STRS/PERS	0000	9780				80,000.00		
GFOA addtl 7% reserve	0000	9780				433,000.00		
MAA	0000	9780				70,819.00		
Unanticipated	0000	9780				80,000.00		
Repayment of culinary building loan	0000	9780				110,000.00		
MC one time	0000	9780				29,343.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	224,165.00	247,830.00		256,211.00		
Unassigned/Unappropriated Amount			2.00	0.00		0.00		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,736,733.00	1,758,980.00	973,837.00	1,776,325.00	17,345.00	1.0%
Education Protection Account State Aid - Current Year		8012	135,759.00	135,759.00	89,144.00	123,617.00	(12,142.00)	-8.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	20,203.00	17,989.00	8,943.60	17,989.00	0.00	0.0%
Timber Yield Tax		8022	10,390.00	12,683.00	12,868.65	12,683.00	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	2,129,067.00	2,140,677.00	1,232,047.69	2,140,677.00	0.00	0.0%
Unsecured Roll Taxes		8042	60,935.00	61,538.00	64,012.50	61,538.00	0.00	0.0%
Prior Years' Taxes		8043	(2,396.00)	(2,126.00)	2,130.24	(2,126.00)	0.00	0.0%
Supplemental Taxes		8044	15,563.00	17,454.00	22,776.01	17,454.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	83,198.00	81,655.00	0.00	81,655.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	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			4,189,452.00	4,224,609.00	2,405,759.69	4,229,812.00	5,203.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(19,603.00)	(19,603.00)	(19,603.00)	(19,603.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,169,849.00	4,205,006.00	2,386,156.69	4,210,209.00	5,203.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	30,000.00	31,815.00	31,815.00	50,372.00	18,557.00	58.3%
Special Education Entitlement		8181	69,570.00	69,570.00	32,978.00	69,570.00	0.00	0.0%
Special Education Discretionary Grants		8182	3,200.00	7,326.00	1,600.00	7,326.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	156,559.00	156,559.00	100,047.48	180,150.00	23,591.00	15.1%
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	19,155.00	26,329.00	11,177.37	26,329.00	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	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, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	17,830.00	7,703.05	17,830.00	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	33,563.00	58,804.00	24,848.69	58,804.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			312,047.00	368,233.00	210,169.59	410,381.00	42,148.00	11.4%
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	132,913.00	132,913.00	45,615.00	77,497.00	(55,416.00)	-41.7%
Lottery - Unrestricted and Instructional Mater		8560	68,040.00	68,040.00	34,044.62	68,040.00	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	86,663.00	86,663.00	56,330.63	86,663.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	53,186.00	53,186.00	147,294.30	147,294.00	94,108.00	176.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	176,128.00	168,128.00	21,312.00	204,080.00	35,952.00	21.4%
TOTAL, OTHER STATE REVENUE			516,930.00	508,930.00	304,596.55	583,574.00	74,644.00	14.7%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	11,000.00	11,000.00	3,300.00	11,000.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	15,097.46	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	23,500.00	37,908.00	0.00	37,908.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	87,502.00	74,990.00	49,104.31	89,529.00	14,539.00	19.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	235,155.00	235,155.00	85,743.00	235,155.00	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	65,692.00	65,692.00	0.00	65,692.00	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			442,849.00	444,745.00	153,244.77	459,284.00	14,539.00	3.3%
TOTAL, REVENUES			5,441,675.00	5,526,914.00	3,054,167.60	5,663,448.00	136,534.00	2.5%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,553,885.00	1,536,726.00	819,942.09	1,548,943.00	(12,217.00)	-0.8%
Certificated Pupil Support Salaries		1200	169,914.00	179,792.00	90,743.90	184,804.00	(5,012.00)	-2.8%
Certificated Supervisors' and Administrators' Salaries		1300	331,991.00	335,489.00	195,641.40	335,489.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,055,790.00	2,052,007.00	1,106,327.39	2,069,236.00	(17,229.00)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	346,723.00	339,334.00	169,640.14	339,334.00	0.00	0.0%
Classified Support Salaries		2200	282,578.00	256,699.00	135,303.92	258,691.00	(1,992.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	164,659.00	161,287.00	76,820.67	161,622.00	(335.00)	-0.2%
Clerical, Technical and Office Salaries		2400	223,594.00	220,527.00	123,592.59	220,777.00	(250.00)	-0.1%
Other Classified Salaries		2900	14,191.00	17,586.00	9,098.13	17,586.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,031,745.00	995,433.00	514,455.45	998,010.00	(2,577.00)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	439,600.00	466,523.00	170,499.72	469,849.00	(3,326.00)	-0.7%
PERS		3201-3202	169,028.00	166,520.00	97,905.06	172,020.00	(5,500.00)	-3.3%
OASDI/Medicare/Alternative		3301-3302	98,297.00	98,621.00	54,461.01	98,824.00	(203.00)	-0.2%
Health and Welfare Benefits		3401-3402	498,265.00	619,378.00	341,390.32	621,253.00	(1,875.00)	-0.3%
Unemployment Insurance		3501-3502	1,385.00	1,435.00	809.99	1,443.00	(8.00)	-0.6%
Workers' Compensation		3601-3602	82,805.00	82,726.00	46,549.36	83,250.00	(524.00)	-0.6%
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	5,500.00	6,567.00	36.00	6,567.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,294,880.00	1,441,770.00	711,651.46	1,453,206.00	(11,436.00)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	101,100.00	105,426.00	42,444.13	105,426.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	400.00	0.00	400.00	0.00	0.0%
Materials and Supplies		4300	236,020.00	320,208.00	116,974.04	314,705.00	5,503.00	1.7%
Noncapitalized Equipment		4400	129,034.00	162,386.00	17,343.85	274,122.00	(111,736.00)	-68.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			466,154.00	588,420.00	176,762.02	694,653.00	(106,233.00)	-18.1%
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	23,466.00	33,844.00	9,099.08	36,844.00	(3,000.00)	-8.9%
Dues and Memberships		5300	3,500.00	3,500.00	1,400.14	3,500.00	0.00	0.0%
Insurance		5400-5450	49,000.00	49,000.00	48,996.00	52,993.00	(3,993.00)	-8.1%
Operations and Housekeeping Services		5500	190,651.00	191,501.00	92,448.36	191,501.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,409.00	51,567.00	9,235.11	59,067.00	(7,500.00)	-14.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,000.00)	(12,000.00)	0.00	(12,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	422,853.00	620,233.00	262,106.88	637,076.00	(7,843.00)	1.2%
Communications		5900	26,500.00	27,850.00	18,877.57	27,850.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			748,379.00	974,495.00	442,163.14	996,831.00	(22,336.00)	-2.3%

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)
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	9,725.00	(9,725.00)	New
Buildings and Improvements of Buildings		6200	0.00	32,000.00	30,869.63	32,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	25,000.00	0.00	25,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	57,000.00	30,869.63	66,725.00	(9,725.00)	-17.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	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		
Transfers of Indirect Costs - Interfund		7350	(4,500.00)	(4,500.00)	0.00	(4,500.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,500.00)	(4,500.00)	0.00	(4,500.00)	0.00	0.0%
TOTAL, EXPENDITURES			5,592,448.00	6,104,625.00	2,982,229.09	6,274,161.00	(169,536.00)	-2.8%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	100,000.00	100,000.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,000.00	116,000.00	100,000.00	116,000.00	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	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)			(16,000.00)	(116,000.00)	(100,000.00)	(116,000.00)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,169,849.00	4,205,006.00	2,386,156.69	4,210,209.00	5,203.00	0.1%
2) Federal Revenue		8100-8299	30,150.00	31,965.00	31,815.00	50,522.00	18,557.00	58.1%
3) Other State Revenue		8300-8599	185,253.00	185,253.00	69,999.01	129,837.00	(55,416.00)	-29.9%
4) Other Local Revenue		8600-8799	134,892.00	134,892.00	56,172.27	149,431.00	14,539.00	10.8%
5) TOTAL, REVENUES			4,520,144.00	4,557,116.00	2,544,142.97	4,539,999.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,834,518.00	1,817,730.00	974,351.97	1,818,730.00	(1,000.00)	-0.1%
2) Classified Salaries		2000-2999	733,854.00	699,132.00	359,787.40	700,717.00	(1,585.00)	-0.2%
3) Employee Benefits		3000-3999	916,088.00	1,053,853.00	590,114.25	1,053,853.00	0.00	0.0%
4) Books and Supplies		4000-4999	354,949.00	404,098.00	103,940.46	414,341.00	(10,243.00)	-2.5%
5) Services and Other Operating Expenditures		5000-5999	487,724.00	497,389.00	242,913.16	514,225.00	(16,836.00)	-3.4%
6) Capital Outlay		6000-6999	0.00	25,000.00	0.00	34,725.00	(9,725.00)	-38.9%
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	(45,768.00)	(49,602.00)	(843.85)	(50,702.00)	1,100.00	-2.2%
9) TOTAL, EXPENDITURES			4,281,365.00	4,447,600.00	2,270,263.39	4,485,889.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			238,779.00	109,516.00	273,879.58	54,110.00		
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	16,000.00	116,000.00	100,000.00	116,000.00	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	(359,552.00)	(359,552.00)	(133,749.00)	(359,552.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(375,552.00)	(475,552.00)	(233,749.00)	(475,552.00)		

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)			(136,773.00)	(366,036.00)	40,130.58	(421,442.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,620,014.00	2,020,132.00		2,020,132.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,620,014.00	2,020,132.00		2,020,132.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,620,014.00	2,020,132.00		2,020,132.00		
2) Ending Balance, June 30 (E + F1e)			1,483,241.00	1,654,096.00		1,598,690.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
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	336,248.00	371,745.00		384,317.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	917,826.00	1,029,521.00		953,162.00		
Reserved for salary/benefits	0000	9780				120,000.00		
HVACs	0000	9780				30,000.00		
STRS/PERS	0000	9780				80,000.00		
GFOA addtl 7% reserve	0000	9780				433,000.00		
MAA	0000	9780				70,819.00		
Unanticipated	0000	9780				80,000.00		
Repayment of culinary building loan	0000	9780				110,000.00		
MC one time	0000	9780				29,343.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	224,165.00	247,830.00		256,211.00		
Unassigned/Unappropriated Amount		9790	2.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,736,733.00	1,758,980.00	973,837.00	1,776,325.00	17,345.00	1.0%
Education Protection Account State Aid - Current Year		8012	135,759.00	135,759.00	89,144.00	123,617.00	(12,142.00)	-8.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	20,203.00	17,989.00	8,943.60	17,989.00	0.00	0.0%
Timber Yield Tax		8022	10,390.00	12,683.00	12,868.65	12,683.00	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	2,129,067.00	2,140,677.00	1,232,047.69	2,140,677.00	0.00	0.0%
Unsecured Roll Taxes		8042	60,935.00	61,538.00	64,012.50	61,538.00	0.00	0.0%
Prior Years' Taxes		8043	(2,396.00)	(2,126.00)	2,130.24	(2,126.00)	0.00	0.0%
Supplemental Taxes		8044	15,563.00	17,454.00	22,776.01	17,454.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	83,198.00	81,655.00	0.00	81,655.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	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			4,189,452.00	4,224,609.00	2,405,759.69	4,229,812.00	5,203.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(19,603.00)	(19,603.00)	(19,603.00)	(19,603.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,169,849.00	4,205,006.00	2,386,156.69	4,210,209.00	5,203.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	30,000.00	31,815.00	31,815.00	50,372.00	18,557.00	58.3%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	150.00	150.00	0.00	150.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,150.00	31,965.00	31,815.00	50,522.00	18,557.00	58.1%
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	132,913.00	132,913.00	45,615.00	77,497.00	(55,416.00)	-41.7%
Lottery - Unrestricted and Instructional Materials		8560	51,840.00	51,840.00	24,384.01	51,840.00	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	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			185,253.00	185,253.00	69,999.01	129,837.00	(55,416.00)	-29.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	11,000.00	11,000.00	3,300.00	11,000.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	15,097.46	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	6,500.00	6,500.00	0.00	6,500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	31,700.00	31,700.00	37,774.81	46,239.00	14,539.00	45.9%
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	65,692.00	65,692.00	0.00	65,692.00	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			134,892.00	134,892.00	56,172.27	149,431.00	14,539.00	10.8%
TOTAL, REVENUES			4,520,144.00	4,557,116.00	2,544,142.97	4,539,999.00	(17,117.00)	-0.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,411,349.00	1,386,817.00	727,611.70	1,387,817.00	(1,000.00)	-0.1%
Certificated Pupil Support Salaries		1200	116,563.00	120,934.00	65,974.83	120,934.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	306,606.00	309,979.00	180,765.44	309,979.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,834,518.00	1,817,730.00	974,351.97	1,818,730.00	(1,000.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	139,709.00	131,859.00	61,920.68	131,859.00	0.00	0.0%
Classified Support Salaries		2200	236,385.00	207,894.00	106,627.39	208,894.00	(1,000.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	141,968.00	142,668.00	71,101.60	143,003.00	(335.00)	-0.2%
Clerical, Technical and Office Salaries		2400	201,601.00	199,125.00	111,039.60	199,375.00	(250.00)	-0.1%
Other Classified Salaries		2900	14,191.00	17,586.00	9,098.13	17,586.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			733,854.00	699,132.00	359,787.40	700,717.00	(1,585.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	240,786.00	264,190.00	149,449.30	264,190.00	0.00	0.0%
PERS		3201-3202	120,474.00	117,121.00	66,713.97	117,121.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	74,220.00	72,936.00	40,943.32	72,936.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	410,993.00	529,627.00	294,143.80	529,627.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,132.00	1,187.00	666.56	1,187.00	0.00	0.0%
Workers' Compensation		3601-3602	68,483.00	67,731.00	38,164.30	67,731.00	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	1,061.00	33.00	1,061.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			916,088.00	1,053,853.00	590,114.25	1,053,853.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	84,900.00	84,900.00	24,597.42	84,900.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	400.00	0.00	400.00	0.00	0.0%
Materials and Supplies		4300	195,923.00	223,931.00	81,769.65	216,546.00	7,385.00	3.3%
Noncapitalized Equipment		4400	74,126.00	94,867.00	(2,426.61)	112,495.00	(17,628.00)	-18.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			354,949.00	404,098.00	103,940.46	414,341.00	(10,243.00)	-2.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,700.00	6,700.00	1,548.92	6,700.00	0.00	0.0%
Dues and Memberships		5300	3,500.00	3,500.00	1,400.14	3,500.00	0.00	0.0%
Insurance		5400-5450	49,000.00	49,000.00	48,996.00	52,993.00	(3,993.00)	-8.1%
Operations and Housekeeping Services		5500	190,651.00	190,651.00	92,448.36	190,651.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,750.00	21,975.00	3,431.05	29,475.00	(7,500.00)	-34.1%
Transfers of Direct Costs		5710	(13,760.00)	(15,322.00)	(3,412.00)	(15,322.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,000.00)	(12,000.00)	0.00	(12,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	215,383.00	225,865.00	79,623.12	231,228.00	(5,343.00)	-2.4%
Communications		5900	26,500.00	27,000.00	18,877.57	27,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			487,724.00	497,389.00	242,913.16	514,225.00	(16,836.00)	-3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	9,725.00	(9,725.00)	New
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	25,000.00	0.00	25,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	25,000.00	0.00	34,725.00	(9,725.00)	-38.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	(41,268.00)	(45,102.00)	(843.85)	(46,202.00)	1,100.00	-2.4%
Transfers of Indirect Costs - Interfund		7350	(4,500.00)	(4,500.00)	0.00	(4,500.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(45,768.00)	(49,602.00)	(843.85)	(50,702.00)	1,100.00	-2.2%
TOTAL, EXPENDITURES			4,281,365.00	4,447,600.00	2,270,263.39	4,485,889.00	(38,289.00)	-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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	100,000.00	100,000.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,000.00	116,000.00	100,000.00	116,000.00	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	(359,552.00)	(359,552.00)	(133,749.00)	(359,552.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(359,552.00)	(359,552.00)	(133,749.00)	(359,552.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(375,552.00)	(475,552.00)	(233,749.00)	(475,552.00)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	281,897.00	336,268.00	178,354.59	359,859.00	23,591.00	7.0%
3) Other State Revenue		8300-8599	331,677.00	323,677.00	234,597.54	453,737.00	130,060.00	40.2%
4) Other Local Revenue		8600-8799	307,957.00	309,853.00	97,072.50	309,853.00	0.00	0.0%
5) TOTAL, REVENUES			921,531.00	969,798.00	510,024.63	1,123,449.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	221,272.00	234,277.00	131,975.42	250,506.00	(16,229.00)	-6.9%
2) Classified Salaries		2000-2999	297,891.00	296,301.00	154,668.05	297,293.00	(992.00)	-0.3%
3) Employee Benefits		3000-3999	378,792.00	387,917.00	121,537.21	399,353.00	(11,436.00)	-2.9%
4) Books and Supplies		4000-4999	111,205.00	184,322.00	72,821.56	280,312.00	(95,990.00)	-52.1%
5) Services and Other Operating Expenditures		5000-5999	260,655.00	477,106.00	199,249.98	482,606.00	(5,500.00)	-1.2%
6) Capital Outlay		6000-6999	0.00	32,000.00	30,869.63	32,000.00	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	41,268.00	45,102.00	843.85	46,202.00	(1,100.00)	-2.4%
9) TOTAL, EXPENDITURES			1,311,083.00	1,657,025.00	711,965.70	1,788,272.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(389,552.00)	(687,227.00)	(201,941.07)	(664,823.00)		
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	359,552.00	359,552.00	133,749.00	359,552.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			359,552.00	359,552.00	133,749.00	359,552.00		

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)			(30,000.00)	(327,675.00)	(68,192.07)	(305,271.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	101,000.00	327,675.00		327,675.00	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)			101,000.00	327,675.00		327,675.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,000.00	327,675.00		327,675.00		
2) Ending Balance, June 30 (E + F1e)			71,000.00	0.00		22,404.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	71,000.00	0.00		22,404.00		
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 (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	69,570.00	69,570.00	32,978.00	69,570.00	0.00	0.0%
Special Education Discretionary Grants		8182	3,200.00	7,326.00	1,600.00	7,326.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	156,559.00	156,559.00	100,047.48	180,150.00	23,591.00	15.1%
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	19,155.00	26,329.00	11,177.37	26,329.00	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	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%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	17,830.00	7,703.05	17,830.00	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	33,413.00	58,654.00	24,848.69	58,654.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			281,897.00	336,268.00	178,354.59	359,859.00	23,591.00	7.0%
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 Materi		8560	16,200.00	16,200.00	9,660.61	16,200.00	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	86,663.00	86,663.00	56,330.63	86,663.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	53,186.00	53,186.00	147,294.30	147,294.00	94,108.00	176.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	175,628.00	167,628.00	21,312.00	203,580.00	35,952.00	21.4%
TOTAL, OTHER STATE REVENUE			331,677.00	323,677.00	234,597.54	453,737.00	130,060.00	40.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	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	17,000.00	31,408.00	0.00	31,408.00	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%) Adjustm		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	55,802.00	43,290.00	11,329.50	43,290.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	235,155.00	235,155.00	85,743.00	235,155.00	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			307,957.00	309,853.00	97,072.50	309,853.00	0.00	0.0%
TOTAL REVENUES			921,531.00	969,798.00	510,024.63	1,123,449.00	153,651.00	15.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	142,536.00	149,909.00	92,330.39	161,126.00	(11,217.00)	-7.5%
Certificated Pupil Support Salaries		1200	53,351.00	58,858.00	24,769.07	63,870.00	(5,012.00)	-8.5%
Certificated Supervisors' and Administrators' Salaries		1300	25,385.00	25,510.00	14,875.96	25,510.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			221,272.00	234,277.00	131,975.42	250,506.00	(16,229.00)	-6.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	207,014.00	207,475.00	107,719.46	207,475.00	0.00	0.0%
Classified Support Salaries		2200	46,193.00	48,805.00	28,676.53	49,797.00	(992.00)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	22,691.00	18,619.00	5,719.07	18,619.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	21,993.00	21,402.00	12,552.99	21,402.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			297,891.00	296,301.00	154,668.05	297,293.00	(992.00)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	198,814.00	202,333.00	21,050.42	205,659.00	(3,326.00)	-1.6%
PERS		3201-3202	48,554.00	49,399.00	31,191.09	54,899.00	(5,500.00)	-11.1%
OASDI/Medicare/Alternative		3301-3302	24,077.00	25,685.00	13,517.69	25,888.00	(203.00)	-0.8%
Health and Welfare Benefits		3401-3402	87,272.00	89,751.00	47,246.52	91,626.00	(1,875.00)	-2.1%
Unemployment Insurance		3501-3502	253.00	248.00	143.43	256.00	(8.00)	-3.2%
Workers' Compensation		3601-3602	14,322.00	14,995.00	8,385.06	15,519.00	(524.00)	-3.5%
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	5,500.00	5,506.00	3.00	5,506.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			378,792.00	387,917.00	121,537.21	399,353.00	(11,436.00)	-2.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	16,200.00	20,526.00	17,846.71	20,526.00	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	40,097.00	96,277.00	35,204.39	98,159.00	(1,882.00)	-2.0%
Noncapitalized Equipment		4400	54,908.00	67,519.00	19,770.46	161,627.00	(94,108.00)	-139.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			111,205.00	184,322.00	72,821.56	280,312.00	(95,990.00)	-52.1%
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	16,766.00	27,144.00	7,550.16	30,144.00	(3,000.00)	-11.1%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	850.00	0.00	850.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,659.00	29,592.00	5,804.06	29,592.00	0.00	0.0%
Transfers of Direct Costs		5710	13,760.00	15,322.00	3,412.00	15,322.00	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	207,470.00	403,348.00	182,483.76	405,848.00	(2,600.00)	0.6%
Communications		5900	0.00	850.00	0.00	850.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			260,655.00	477,106.00	199,249.98	482,606.00	(5,500.00)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	32,000.00	30,869.63	32,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	32,000.00	30,869.63	32,000.00	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	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	41,268.00	45,102.00	843.85	46,202.00	(1,100.00)	-2.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,268.00	45,102.00	843.85	46,202.00	(1,100.00)	-2.4%
TOTAL, EXPENDITURES			1,311,083.00	1,657,025.00	711,965.70	1,788,272.00	(131,247.00)	-7.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	359,552.00	359,552.00	133,749.00	359,552.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			359,552.00	359,552.00	133,749.00	359,552.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			359,552.00	359,552.00	133,749.00	359,552.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	127,614.00	142,196.00	93,505.13	142,196.00	0.00	0.0%
5) TOTAL, REVENUES			127,614.00	142,196.00	93,505.13	142,196.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	66,216.00	89,622.00	48,989.99	89,622.00	0.00	0.0%
3) Employee Benefits		3000-3999	41,597.00	51,551.00	27,909.92	51,551.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,801.00	4,801.00	3,669.46	4,801.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,500.00	12,500.00	484.00	12,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
9) TOTAL, EXPENDITURES			127,614.00	162,974.00	81,053.37	162,974.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(20,778.00)	12,451.76	(20,778.00)		
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	(20,778.00)	12,451.76	(20,778.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,389.00	48,621.00		48,621.00	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)			38,389.00	48,621.00		48,621.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,389.00	48,621.00		48,621.00		
2) Ending Balance, June 30 (E + F1e)			38,389.00	27,843.00		27,843.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	38,389.00	27,843.00		27,843.00		
Preschool	0000	9780	38,389.00					
Preschool	0000	9780		27,843.00				
Preschool	0000	9780				27,843.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2018-19 Second Interim
Cafeteria Special Revenue Fund
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 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	156,500.00	155,509.00	46,650.09	155,509.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,000.00	12,000.00	2,913.12	12,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,000.00	19,000.00	7,500.00	19,000.00	0.00	0.0%
5) TOTAL REVENUES			187,500.00	186,509.00	57,063.21	186,509.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	56,367.00	55,408.00	30,638.85	55,408.00	0.00	0.0%
3) Employee Benefits		3000-3999	30,959.00	28,427.00	14,777.55	28,427.00	0.00	0.0%
4) Books and Supplies		4000-4999	112,924.00	112,924.00	49,462.46	112,924.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,250.00	5,750.00	5,184.25	5,750.00	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			203,500.00	202,509.00	100,063.12	202,509.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,000.00)	(16,000.00)	(42,999.91)	(16,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			16,000.00	16,000.00	0.00	16,000.00		

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	(42,999.91)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	250.00	250.00		250.00	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)			250.00	250.00		250.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250.00	250.00		250.00		
2) Ending Balance, June 30 (E + F1e)			250.00	250.00		250.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	250.00	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	250.00		250.00		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	19,603.00	19,603.00	19,603.00	19,603.00	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	(76.43)	0.00	0.00	0.0%
5) TOTAL, REVENUES			19,603.00	19,603.00	19,526.57	19,603.00		
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	19,603.00	20,872.00	13,157.50	20,872.00	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			19,603.00	20,872.00	13,157.50	20,872.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(1,269.00)	6,369.07	(1,269.00)		
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	(1,269.00)	6,359.07	(1,269.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	1,269.00		1,269.00	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	1,269.00		1,269.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,269.00		1,269.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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)
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	11,796.63	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	11,796.63	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,453,077.00	1,719,684.00	322,283.57	1,719,684.00	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			1,453,077.00	1,719,684.00	322,283.57	1,719,684.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,453,077.00)	(1,719,684.00)	(310,486.94)	(1,719,684.00)		
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)			(1,453,077.00)	(1,719,684.00)	(310,486.94)	(1,719,684.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,453,077.00	1,719,684.00		1,719,684.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,453,077.00	1,719,684.00		1,719,684.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,453,077.00	1,719,684.00		1,719,684.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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	10,950.00	10,950.00	7,135.65	10,950.00	0.00	0.0%
5) TOTAL REVENUES			10,950.00	10,950.00	7,135.65	10,950.00		
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	2,000.00	2,000.00	59.84	2,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	500.00	0.00	500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	304,005.00	58,210.01	304,005.00	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			2,500.00	306,505.00	58,269.85	305,505.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,450.00	(295,555.00)	(51,134.20)	(295,555.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	100,000.00	100,000.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	100,000.00	100,000.00	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)			8,450.00	(195,555.00)	48,865.80	(195,555.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	147,110.00	195,555.00		195,555.00	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)			147,110.00	195,555.00		195,555.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,110.00	195,555.00		195,555.00		
2) Ending Balance, June 30 (E + F1e)			155,560.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	155,560.00	0.00		0.00		
Local projects	0000	9780	155,560.00					
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)
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	0.34	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.34	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	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)			0.00	0.00	0.34	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	0.34	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44.00	45.00		45.00	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)			44.00	45.00		45.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44.00	45.00		45.00		
2) Ending Balance, June 30 (E + F1e)			44.00	45.00		45.00		
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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	44.00	45.00		45.00		
Debt service	0000	9780		45.00				
Debt service	0000	9780				45.00		
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)
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	4,600.00	4,600.00	4,048.77	4,600.00	0.00	0.0%
5) TOTAL REVENUES			4,600.00	4,600.00	4,048.77	4,600.00		
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	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 Expenses		5000-5999	42,200.00	42,200.00	23,778.53	42,200.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			42,200.00	42,200.00	23,778.53	42,200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,600.00)	(37,600.00)	(19,729.76)	(37,600.00)		
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)			(37,600.00)	(37,600.00)	(19,729.76)	(37,600.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	247,825.00	252,904.00		252,904.00	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)			247,825.00	252,904.00		252,904.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			247,825.00	252,904.00		252,904.00		
2) Ending Net Position, June 30 (E + F1e)			210,225.00	215,304.00		215,304.00		
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	210,225.00	215,304.00		215,304.00		

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)	346.46	346.46	331.20	346.46	0.00	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)	346.46	346.46	331.20	346.46	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	346.46	346.46	331.20	346.46	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS										
	8010-8019		88,531.00	88,531.00	223,817.00	139,479.00	161,486.00		171,457.00	0.00
	8020-8079							1,512,856.00		
	8080-8099									
	8100-8299			14,487.00	3,022.00	39,699.00	7,875.00	74,659.00	70,427.00	18,557.00
	8300-8599					18,647.00	193,875.00	28,551.00	63,524.00	0.00
	8600-8799			4,753.00	17,349.00	52,052.00	20,793.00	53,734.00	3,394.00	20,439.00
	8910-8929									
	8930-8979									
			88,531.00	107,771.00	244,189.00	249,877.00	384,029.00	1,669,800.00	308,802.00	38,996.00
C. DISBURSEMENTS										
	1000-1999		35,362.00	182,908.00	189,085.00	172,198.00	176,041.00	174,642.00	176,091.00	176,297.00
	2000-2999		30,736.00	77,356.00	76,383.00	81,429.00	85,566.00	81,374.00	79,611.00	88,260.00
	3000-3999		35,710.00	110,614.00	112,148.00	111,860.00	113,362.00	115,640.00	112,318.00	110,780.00
	4000-4999		3,869.00	43,767.00	46,584.00	35,763.00	16,036.00	7,677.00	23,067.00	30,815.00
	5000-5999		64,983.00	60,965.00	115,064.00	39,400.00	39,557.00	79,077.00	43,118.00	61,062.00
	6000-6599			22,434.00	11,358.00		1,459.00		(4,381.00)	9,725.00
	7000-7499					0.00				
	7600-7629					100,000.00				
	7630-7699									
			170,660.00	498,044.00	552,622.00	540,650.00	432,020.00	458,410.00	429,824.00	476,939.00
D. BALANCE SHEET ITEMS										
	9111-9199									
	9200-9299		185,073.00	6,333.00	125,336.00	24,279.00	42,430.00	34,545.00	1,500.00	
	9310									
	9320									
	9330									
	9340									
	9480									
			185,073.00	6,333.00	125,336.00	24,279.00	42,430.00	34,545.00	1,500.00	0.00
Liabilities and Deferred Inflows										
	9500-9599		64,698.00	58,262.00	(137.00)	3,617.00	150,655.00	2,258.00	17.00	(133.00)
	9610									
	9640									
	9650									
	9690		64,698.00	58,262.00	(137.00)	3,617.00	150,655.00	2,258.00	17.00	(133.00)
			0.00	58,262.00	(137.00)	3,617.00	150,655.00	2,258.00	17.00	(133.00)
	9910									
			120,375.00	(51,929.00)	129,473.00	20,662.00	(108,225.00)	32,287.00	1,489.00	139.00
			38,246.00	(442,202.00)	(182,961.00)	(270,111.00)	1,243,677.00	1,243,677.00	(119,539.00)	(437,810.00)
			2,246,696.00	1,804,494.00	1,621,533.00	1,351,422.00	1,195,206.00	2,438,883.00	2,319,344.00	1,881,534.00
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)										
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		1,881,534.00	1,868,743.00	2,251,094.00	1,947,935.00				
B. RECEIPTS									
LCHF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	1,040,520.00	268,813.00	514,719.00	0.00	243,109.00	1,899,942.00	1,899,942.00
Property Taxes	8020-8079						(223,906.00)	2,329,870.00	2,329,870.00
Miscellaneous Funds	8080-8099						(19,603.00)	(19,603.00)	(19,603.00)
Federal Revenue	8100-8299	0.00	18,296.00	53,402.00	46,644.00	63,313.00	7,874.00	418,255.00	410,381.00
Other State Revenue	8300-8599	0.00	11,332.00	229,816.00	229,816.00	37,830.00	193,875.00	777,450.00	583,574.00
Other Local Revenue	8600-8799	0.00	59,323.00	57,857.00	166,554.00	3,036.00	20,793.00	480,077.00	459,284.00
Interfund Transfers In	8910-8929	0.00						0.00	0.00
All Other Financing Sources	8930-8979	0.00	1,129,471.00	380,072.00	957,733.00	104,179.00	222,542.00	5,885,991.00	5,663,448.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,725.00	259,563.00	255,967.00	264,356.00		180,909.00	2,250,144.00	2,069,236.00
Classified Salaries	2000-2999	3,913.00	121,806.00	120,884.00	148,692.00		90,140.00	1,088,150.00	998,010.00
Employee Benefits	3000-3999	2,153.00	147,257.00	143,678.00	337,686.00		120,180.00	1,573,386.00	1,453,205.00
Books and Supplies	4000-4999	0.00	112,153.00	100,442.00	274,482.00		21,577.00	716,231.00	694,653.00
Services	5000-5999	0.00	80,211.00	64,097.00	349,299.00		58,909.00	1,055,742.00	995,831.00
Capital Outlay	6000-6599		26,130.00				1,459.00	68,184.00	66,725.00
Other Outgo	7000-7499				(4,500.00)			(4,500.00)	(4,500.00)
Interfund Transfers Out	7600-7629				16,000.00		0.00	116,000.00	116,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		12,791.00	747,120.00	685,068.00	1,386,015.00	0.00	473,174.00	6,863,337.00	6,390,161.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299			14,832.00				434,328.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	14,832.00	0.00	0.00	0.00	434,328.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							443,681.00	
Due To Other Funds	9610			12,995.00	151,449.00			0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9680							0.00	
SUBTOTAL		0.00	0.00	12,995.00	151,449.00	0.00	0.00	443,681.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	1,837.00	(151,449.00)	0.00	0.00	(9,353.00)	
E. NET INCREASE/DECREASE (B - C + D)		(12,791.00)	382,351.00	(303,159.00)	(579,731.00)	104,179.00	(250,632.00)	(986,699.00)	(726,713.00)
F. ENDING CASH (A + E)		1,868,743.00	2,251,094.00	1,947,935.00	1,368,204.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,221,751.00	

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 14, 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: Bette Loflin Telephone: 707 984-6414
Title: Business Manager E-mail: bloflin@mcn.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).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

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

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

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,390,161.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	362,962.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	17,720.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	66,725.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	116,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	34,805.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				235,250.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	16,000.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,807,949.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		331.20
B. Expenditures per ADA (Line I.E divided by Line II.A)		17,536.08
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	4,901,243.81	14,158.90
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	4,901,243.81	14,158.90
B. Required effort (Line A.2 times 90%)	4,411,119.43	12,743.01
C. Current year expenditures (Line I.E and Line II.B)	5,807,949.00	17,536.08
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,210,209.00	3.27%	4,347,860.00	-1.00%	4,304,202.00
2. Federal Revenues	8100-8299	50,522.00	-30.72%	35,000.00	0.00%	35,000.00
3. Other State Revenues	8300-8599	129,837.00	-48.17%	67,300.00	0.00%	67,300.00
4. Other Local Revenues	8600-8799	149,431.00	-2.97%	145,000.00	0.00%	145,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(359,552.00)	-4.05%	(345,000.00)	1.45%	(350,000.00)
6. Total (Sum lines A1 thru A5c)		4,180,447.00	1.67%	4,250,160.00	-1.14%	4,201,502.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,818,730.00		1,732,986.00
b. Step & Column Adjustment				17,370.00		17,054.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(103,114.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,818,730.00	-4.71%	1,732,986.00	0.98%	1,750,040.00
2. Classified Salaries						
a. Base Salaries				700,717.00		705,659.00
b. Step & Column Adjustment				13,666.00		13,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(8,724.00)		(23,897.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	700,717.00	0.71%	705,659.00	-1.54%	694,762.00
3. Employee Benefits	3000-3999	1,053,853.00	1.88%	1,073,681.00	3.70%	1,113,378.00
4. Books and Supplies	4000-4999	414,341.00	-42.08%	240,000.00	0.00%	240,000.00
5. Services and Other Operating Expenditures	5000-5999	514,225.00	-14.43%	440,000.00	0.00%	440,000.00
6. Capital Outlay	6000-6999	34,725.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(50,702.00)	-16.18%	(42,500.00)	0.00%	(42,500.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	116,000.00	-86.21%	16,000.00	0.00%	16,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,601,889.00	-9.48%	4,165,826.00	1.10%	4,211,680.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(421,442.00)		84,334.00		(10,178.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,020,132.00		1,598,690.00		1,683,024.00
2. Ending Fund Balance (Sum lines C and D1)		1,598,690.00		1,683,024.00		1,672,846.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	384,317.00		338,465.00		340,257.00
2. Other Commitments	9760	0.00				
d. Assigned	9780	953,162.00		1,113,915.00		1,101,091.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	256,211.00		225,644.00		226,498.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,598,690.00		1,683,024.00		1,672,846.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	384,317.00		338,465.00		340,257.00
b. Reserve for Economic Uncertainties	9789	256,211.00		225,644.00		226,498.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		640,528.00		564,109.00		566,755.00

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d: 2 retirees (SL, BP) at top of scale being replaced with lower salaries; 1 resignation-no replacement. B2d: Business Manager retiring in September; replacement lower salary (1.25 FTE). 20/21 Savings of 3 mo training.(1 FTE)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	359,859.00	-8.30%	330,000.00	-6.06%	310,000.00
3. Other State Revenues	8300-8599	453,737.00	-39.42%	274,863.00	0.73%	276,863.00
4. Other Local Revenues	8600-8799	309,853.00	0.61%	311,755.00	0.02%	311,805.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	359,552.00	-4.05%	345,000.00	1.45%	350,000.00
6. Total (Sum lines A1 thru A5c)		1,483,001.00	-14.93%	1,261,618.00	-1.03%	1,248,668.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				250,506.00		243,536.00
b. Step & Column Adjustment				1,351.00		1,827.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(8,321.00)		(4,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	250,506.00	-2.78%	243,536.00	-0.89%	241,365.00
2. Classified Salaries						
a. Base Salaries				297,293.00		306,191.00
b. Step & Column Adjustment				8,898.00		8,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	297,293.00	2.99%	306,191.00	2.61%	314,191.00
3. Employee Benefits	3000-3999	399,353.00	2.98%	411,247.00	1.41%	417,047.00
4. Books and Supplies	4000-4999	280,312.00	-72.23%	77,845.00	-15.35%	65,895.00
5. Services and Other Operating Expenditures	5000-5999	482,606.00	-62.23%	182,273.00	-7.69%	168,264.00
6. Capital Outlay	6000-6999	32,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	46,202.00	-13.42%	40,000.00	0.00%	40,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,788,272.00	-29.48%	1,261,092.00	-1.14%	1,246,760.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(305,271.00)		526.00		1,908.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		327,675.00		22,404.00		22,930.00
2. Ending Fund Balance (Sum lines C and D1)		22,404.00		22,930.00		24,838.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	22,404.00		22,930.00		24,838.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,404.00		22,930.00		24,838.00

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,210,209.00	3.27%	4,347,860.00	-1.00%	4,304,202.00
2. Federal Revenues	8100-8299	410,381.00	-11.06%	365,000.00	-5.48%	345,000.00
3. Other State Revenues	8300-8599	583,574.00	-41.37%	342,163.00	0.58%	344,163.00
4. Other Local Revenues	8600-8799	459,284.00	-0.55%	456,755.00	0.01%	456,805.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,663,448.00	-2.68%	5,511,778.00	-1.12%	5,450,170.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,069,236.00		1,976,522.00
b. Step & Column Adjustment				18,721.00		18,881.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(111,435.00)		(4,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,069,236.00	-4.48%	1,976,522.00	0.75%	1,991,403.00
2. Classified Salaries						
a. Base Salaries				998,010.00		1,011,850.00
b. Step & Column Adjustment				22,564.00		21,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,724.00)		(23,897.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	998,010.00	1.39%	1,011,850.00	-0.29%	1,008,953.00
3. Employee Benefits	3000-3999	1,453,206.00	2.18%	1,484,928.00	3.06%	1,530,425.00
4. Books and Supplies	4000-4999	694,653.00	-54.24%	317,845.00	-3.76%	305,895.00
5. Services and Other Operating Expenditures	5000-5999	996,831.00	-37.57%	622,273.00	-2.25%	608,264.00
6. Capital Outlay	6000-6999	66,725.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,500.00)	-44.44%	(2,500.00)	0.00%	(2,500.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	116,000.00	-86.21%	16,000.00	0.00%	16,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,390,161.00	-15.07%	5,426,918.00	0.58%	5,458,440.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(726,713.00)		84,860.00		(8,270.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,347,807.00		1,621,094.00		1,705,954.00
2. Ending Fund Balance (Sum lines C and D1)		1,621,094.00		1,705,954.00		1,697,684.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	22,404.00		22,930.00		24,838.00
c. Committed						
1. Stabilization Arrangements	9750	384,317.00		338,465.00		340,257.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	953,162.00		1,113,915.00		1,101,091.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	256,211.00		225,644.00		226,498.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		1,621,094.00		1,705,954.00		1,697,684.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	384,317.00		338,465.00		340,257.00
b. Reserve for Economic Uncertainties	9789	256,211.00		225,644.00		226,498.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		640,528.00		564,109.00		566,755.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.02%		10.39%		10.38%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		331.20		325.66		319.66
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,390,161.00		5,426,918.00		5,458,440.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		6,390,161.00		5,426,918.00		5,458,440.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		255,606.44		217,076.72		218,337.60
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		255,606.44		217,076.72		218,337.60
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	346.46	346.46		
Charter School	0.00	0.00		
Total ADA	346.46	346.46	0.0%	Met
1st Subsequent Year (2019-20)				
District Regular	322.64	322.64		
Charter School				
Total ADA	322.64	322.64	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	314.36	314.36		
Charter School				
Total ADA	314.36	314.36	0.0%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since 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	362	362		
Charter School				
Total Enrollment	362	362	0.0%	Met
1st Subsequent Year (2019-20)				
District Regular	352	352		
Charter School				
Total Enrollment	352	352	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	342	343		
Charter School				
Total Enrollment	342	343	0.3%	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	363	398	
Charter School			
Total ADA/Enrollment	363	398	91.2%
Second Prior Year (2016-17)			
District Regular	360	393	
Charter School			
Total ADA/Enrollment	360	393	91.6%
First Prior Year (2017-18)			
District Regular	346	375	
Charter School	0		
Total ADA/Enrollment	346	375	92.3%
Historical Average Ratio:			91.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.2%

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	331	362		
Charter School	0			
Total ADA/Enrollment	331	362	91.4%	Met
1st Subsequent Year (2019-20)				
District Regular	324	352		
Charter School				
Total ADA/Enrollment	324	352	92.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	316	343		
Charter School				
Total ADA/Enrollment	316	343	92.1%	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 (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2018-19)	4,224,609.00		
1st Subsequent Year (2019-20)	4,215,444.00	4,367,463.00	3.6%	Not Met
2nd Subsequent Year (2020-21)	4,128,572.00	4,323,805.00	4.7%	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)

Per calculation

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)	3,098,256.76	3,897,989.99	79.5%
Second Prior Year (2016-17)	3,220,589.43	3,893,782.44	82.7%
First Prior Year (2017-18)	3,358,702.75	4,052,306.40	82.9%
	Historical Average Ratio:		81.7%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	77.7% to 85.7%	77.7% to 85.7%	77.7% to 85.7%

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)	3,573,300.00	4,485,889.00	79.7%	Met
1st Subsequent Year (2019-20)	3,512,326.00	4,149,826.00	84.6%	Met
2nd Subsequent Year (2020-21)	3,558,180.00	4,195,680.00	84.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	368,233.00	410,361.00	11.4%	Yes
1st Subsequent Year (2019-20)	317,403.00	365,000.00	15.0%	Yes
2nd Subsequent Year (2020-21)	317,403.00	345,000.00	8.7%	Yes

Explanation:
(required if Yes)

Received more Impact Aid \$; increased Title I allocation; added new RS4127.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	508,930.00	583,574.00	14.7%	Yes
1st Subsequent Year (2019-20)	340,203.00	342,163.00	0.6%	No
2nd Subsequent Year (2020-21)	342,203.00	344,163.00	0.6%	No

Explanation:
(required if Yes)

Deferred revenue for CTEIG; new RS7311; and 7510.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	444,745.00	459,284.00	3.3%	No
1st Subsequent Year (2019-20)	438,311.00	456,755.00	4.2%	No
2nd Subsequent Year (2020-21)	438,492.00	456,805.00	4.2%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	588,420.00	694,653.00	18.1%	Yes
1st Subsequent Year (2019-20)	290,400.00	317,845.00	9.5%	Yes
2nd Subsequent Year (2020-21)	267,200.00	305,895.00	14.5%	Yes

Explanation:
(required if Yes)

Increased per above resources

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	974,495.00	996,831.00	2.3%	No
1st Subsequent Year (2019-20)	621,095.00	622,273.00	0.2%	No
2nd Subsequent Year (2020-21)	618,400.00	608,264.00	-1.6%	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)	1,321,908.00	1,453,239.00	9.9%	Not Met
1st Subsequent Year (2019-20)	1,095,917.00	1,163,918.00	6.2%	Not Met
2nd Subsequent Year (2020-21)	1,098,098.00	1,145,968.00	4.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	1,562,915.00	1,691,484.00	8.2%	Not Met
1st Subsequent Year (2019-20)	911,495.00	940,118.00	3.1%	Met
2nd Subsequent Year (2020-21)	885,600.00	914,159.00	3.2%	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: Received more Impact Aid \$; increased Title I allocation; added new RS4127.
Federal Revenue
(linked from 6A
if NOT met)

Explanation: Deferred revenue for CTEIG; new RS7311; and 7510.
Other State Revenue
(linked from 6A
if NOT met)

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since 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: Increased per above resources
Books and Supplies
(linked from 6A
if NOT met)

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		133,749.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		133,749.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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)	10.0%	10.4%	10.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	3.5%	3.5%

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)	(421,442.00)	4,601,889.00		9.2%	Not Met
1st Subsequent Year (2019-20)	84,334.00	4,165,826.00		N/A	Met
2nd Subsequent Year (2020-21)	(10,178.00)	4,211,680.00		0.2%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Projected to spend carryover; there are some one time expenditures: van, site improvement, transfer for culinary arts building.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	1,621,094.00	Met
1st Subsequent Year (2019-20)	1,705,954.00	Met
2nd Subsequent Year (2020-21)	1,697,684.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	1,368,204.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	331	326	320
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

No

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,390,161.00	5,426,918.00	5,458,440.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,390,161.00	5,426,918.00	5,458,440.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	255,606.44	217,076.72	218,337.60
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	255,606.44	217,076.72	218,337.60

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)	384,317.00	338,465.00	340,257.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	256,211.00	225,644.00	226,498.00
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)	640,528.00	564,109.00	566,755.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.02%	10.39%	10.38%
District's Reserve Standard (Section 10B, Line 7):	255,606.44	217,076.72	218,337.60
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(359,552.00)	(359,552.00)	0.0%	0.00	Met
1st Subsequent Year (2019-20)	(365,000.00)	(345,000.00)	-5.5%	(20,000.00)	Met
2nd Subsequent Year (2020-21)	(360,000.00)	(350,000.00)	-2.8%	(10,000.00)	Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	116,000.00	116,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	16,000.00	16,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	16,000.00	16,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- 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				
Certificates of Participation				
General Obligation Bonds	27	51-	51-	7,917,988
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01-		

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
TOTAL:				7,917,988

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	722,506	608,606	660,806	689,956
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	19,382	21,321		

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Total Annual Payments:	741,888	629,927	660,806	689,956
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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		0.00	Data must be entered.
b. OPEB plan(s) fiduciary net position (if applicable)		0.00	Data must be entered.
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.			

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim	
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method			
Current Year (2018-19)		0.00	Data must be entered.
1st Subsequent Year (2019-20)		0.00	Data must be entered.
2nd Subsequent Year (2020-21)		0.00	Data must be entered.
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)			
Current Year (2018-19)	0.00	0.00	
1st Subsequent Year (2019-20)		0.00	Data must be entered.
2nd Subsequent Year (2020-21)		0.00	Data must be entered.
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
Current Year (2018-19)		0.00	Data must be entered.
1st Subsequent Year (2019-20)		0.00	Data must be entered.
2nd Subsequent Year (2020-21)		0.00	Data must be entered.
d. Number of retirees receiving OPEB benefits			
Current Year (2018-19)	0		Data must be entered.
1st Subsequent Year (2019-20)	0		Data must be entered.
2nd Subsequent Year (2020-21)	0		Data must be entered.

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	26.2	26.6	25.6	25.6

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

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

One Year Agreement

Total cost of salary settlement

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

% change in salary schedule from prior year or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

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

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

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

--

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

--	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	35.2	34.2	34.2	34.2

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"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

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

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

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

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

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--	--	--

Classified (Non-management) Step and Column Adjustments

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

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

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	3.5	3.5	3.5	3.5

- 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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
