

ROSEMEAD SCHOOL DISTRICT

2018-2019 First Interim Report



UNITY OF PURPOSE:

- L** - Lifelong learners and leaders of our global society
- E** - Ethical behavior and mindsets
- A** - Academic rigor, support, and achievement
- D** - Diversity is valued and respected

MISSION OF THE ROSEMEAD SCHOOL DISTRICT

The Rosemead School District provides a challenging academic environment that embraces the diversity of the entire community and encourages lifelong learning.

In partnership with parents and community, our mission is to nurture the whole child, including their intellectual, physical, emotional, and ethical growth, in order to prepare them to be responsible, healthy, productive, contributing members of our global society.

The Rosemead School District promotes leadership at all levels of our educational community. It strives for all members to **LEAD**.

December 13, 2018

The data contained herein is subject to change and represents our best estimates based on information available at this time.

ROSEMEAD SCHOOL DISTRICT

First Interim Budget Assumptions 2018 - 2019

REVENUES

Local Control Funding Formula (LCFF):

Implementation of the LCFF was planned to take **eight years**, and to meet the target in 2020-21. But the LCFF implementation target is fully funded in 2018-19.

“Gap” funding is the difference between prior year funding and the 2020-21 target. **There is no statutory guarantee increase in any given year.**

Local Control Funding Formula (LCFF) SOURCES:

LCFF Funding Projection is based upon the P-2 Average Daily Attendance (ADA). P-2 is the Second Period Report of ADA to the State, and represents the average student attendance between July 1 and April 15. Also, for districts with declining enrollment, funding is based on the greater of the last two years’ ADA.

Since the district is in declining enrollment, the funding is based on the prior year ADA.
The following are the funding levels for the current & next two years:

	2018-19	2019-20	2020-21
Projected Enrollment	2,398	2,378	2,348
Projected ADA	2,359	2,339	2,308
Funded ADA	2,402	2,359	2,339
COLA	3.70%	2.57%	2.67%
Gap Funding Percentage	100.00%	100.00%	100.00%
LCFF Per-ADA	\$10,558.88	\$10,839.39	\$11,133.61

Note: The enrollment and ADA have changed from the Adopted Budget to the 1st Interim Report to reflect second year full day Kindergarten implementation: From 2307 ADA to 2359 ADA, from 2253 ADA to 2339 ADA, and from 2207 ADA to 2308 ADA in 2018-19, 2019-20 and 2020-21 respectively.

- **Supplemental and Concentration Grants:**
Supplemental and Concentration Grants are funded based upon the Unduplicated Pupil Count (English Learners, Free or Reduced-Price Meal, Homeless, and Foster Youth). The unduplicated count of (disadvantaged students) is reported in California Longitudinal Pupil Achievement Data System (CALPADS). The CALPADS Fall 1 window closes on January 27, 2019. At the time of 1st Interim Report preparation, there are no English Learner and Foster Youth student numbers available in CALPADS; therefore, the Supplemental and Concentration Grant monies were calculated based upon the Free or Reduced-Price Meal student number without English Learners and Foster Youth.
- The Supplemental and Concentration amounts have been budgeted in the revenues and expenditures each year under resource 07810.0, based on LACOE’s LCFF/LCAP Analysis from 2018-19 to 2020-21.
- The usage of the Supplemental and Concentration grants must be planned, requiring a public hearing and approval by the Board and LACOE.

Federal Revenues:

Federal Revenues are based on current grants/entitlements plus carryover dollars.

Lottery Revenues:

Lottery income is based on \$204.00 per annual ADA as recommended by LACOE from 2018-2019 through 2020-21. A portion of the lottery income will be transferred to the restricted lottery at an estimated rate of \$53.00 per ADA for instructional materials from 2018-19 through 2020-21. A reduction of 20 ADA in 2019-20 and 30 ADA in 2020-21 is included in the multi-year projections.

Mandated Cost Revenues:

Mandated costs have been included in the budget as a block grant based on a rate of \$31.16 per ADA for 2018-19, \$31.96 per ADA for 2019-20, and \$184 per ADA for a one-time reimbursement.

Class Size Reduction (CSR) Revenues:

This Augmentation Grant within LCFF provides an additional funding, estimated to be \$776 per ADA, for grades K-3 Class Size Reduction and Grades 9-12 Career Technical Education (CTE) not applicable to Rosemead. As a condition of receipt that the LCFF implementation target is fully funded in 2018-19, districts will maintain average class sizes of 24:1, unless a local alternative ratio is bargained. Currently the District has implemented the CSR ratio at **21.48:1**.

Special Education Revenues:

Special Education funding for 2018-19 is based on the Special Education Local Planning Area (SELPA) projections. There are 2.71%, 2.57%, and 2.67% COLAs in 2018-19, 2019-20, and 2020-21 respectively. Due to declining enrollment and funds within the SELPA, a COLA of 0% is projected for 2018-19 through 2020-21.

State Categorical Revenues:

The majority of categorical programs, Tier III, and EIA-LEP, have been incorporated into the LCFF and no longer exist.

The flexibility to reduce instructional days from 180 to 175 was ended by the State as of 2014-15. The District maintains 180 days plus 8 professional development days for 2016-17, 2017-18 and 2018-19.

Interest Earning:

Interest rates of 3.17%, 3.38% and 3.50% have been applied to 2018-19, 2019-20 and 2020-21 respectively.

EXPENDITURES

Certificated and Classified Salaries:

- The District has not yet opened negotiations for 2018-19 for salary/compensation with the certificated and classified unions. The District has reached a three-year agreement for eight (8) professional development days with the Rosemead Teachers' Association from 2016-17 to 2018-19.
- The Rosemead Teachers' Association will receive an on-going 4.23% on the salary schedule for Eight Professional Development Days paid out of LCFF Supplemental and Concentration for 2017-18 and 2018-19. An additional 4.23% on the salary schedule for Eight Professional Development Days will be removed from salary schedule in 2019-20. Professional Development Days for 2019-20 will be negotiated later.
- Step and column increases are estimated at 1.0% for 2019-20 and 2020-21 for certificated non-management and 0.5% each year for CSEA in 2019-20 and 0.4% in 2020-21.
- No other salary increases are included in the budget.
- No teacher reductions are projected in the budget.

- The vacant administrator positions have been reserved and estimated personnel costs have been included.

Employee Benefits:

- The First Interim budget includes the CalSTRS and CalPERS rate changes in 2019-20 through 2020-21.
- The First Interim has 0% for Post-Employment Benefits in 2018-19 through 2020-21.
- The cost of retiree benefits has been added to the first interim.
- Health and Welfare benefit premiums remain the same as in the 2008-2009 school year for 2018-19 through 2020-21. The first interim does NOT include any increase(s).

Supplies, Services, and Capital Outlay:

- The increase in expenditures for books and supplies reflects the change in the carryovers for categorical programs and \$185,000 one-time budget for textbook needs in 2018-19.
- Services are increased to reflect the change in the carryovers for categorical programs. The District has projected 2.6 % of General Fund expenditures in the Routine Restricted Maintenance Account (RRMA) in 2018-19, and 3% in both 2019-20 and 2020-21, which are greater than the amount deposited in 2014-15. Also, the District will reserve funds in fund 40 for deferred maintenance needs once the new Bond is issued.

Inter-Fund Transfers:

The District has budgeted \$80,000 in inter-fund transfers from LCFF Supplemental and Concentration funds to the Child Development preschool program for operational needs.

Cash Flow:

The District has projected positive cash balances in 2018-19 through 2020-21 due to the Governor having eliminated the principal apportionment deferrals. Therefore, the District does not anticipate the issuance of Tax and Revenue Anticipation Notes (TRANS) in 2018-19.

Other Funds:

All other funds are projected to have positive balances at the end of the current fiscal year.

The above-mentioned assumptions are based on current information and on the Los Angeles County Office of Education's updated budget assumptions. If state fiscal changes take place in January 2019, then these assumptions will need to be adjusted accordingly.

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2018

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Lee Wang

Telephone: 626-312-2900 x 259

Title: Sr. Director, Fiscal Services

E-mail: lwang@rosemead.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment? 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
				X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in OPEB liabilities? 		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in self-insurance liabilities? 		X
			X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 		X
				X
			n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 3) Classified? (Section S8B, Line 3) 		
			n/a	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	25,192,861.00	25,473,188.00	6,105,360.60	25,473,188.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,459.00	17,459.00	67,612.00	67,612.00	50,153.00	287.3%
3) Other State Revenue		8300-8599	1,247,323.00	840,563.00	61,943.95	853,107.00	12,544.00	1.5%
4) Other Local Revenue		8600-8799	162,215.00	185,725.00	41,760.51	182,215.00	(3,510.00)	-2.1%
5) TOTAL, REVENUES			26,619,858.00	26,498,935.00	6,278,677.06	26,558,122.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,743,974.00	11,863,730.00	3,699,324.43	12,106,486.00	(242,756.00)	-2.0%
2) Classified Salaries		2000-2999	2,973,047.00	2,973,047.00	630,741.22	2,933,154.00	39,893.00	1.3%
3) Employee Benefits		3000-3999	5,071,402.00	5,091,329.00	1,118,063.52	4,924,699.00	166,630.00	3.3%
4) Books and Supplies		4000-4999	590,785.00	645,888.00	272,839.48	790,445.00	(144,557.00)	-22.4%
5) Services and Other Operating Expenditures		5000-5999	2,844,575.00	3,062,575.00	881,370.33	3,148,492.00	(85,917.00)	-2.8%
6) Capital Outlay		6000-6999	23,340.00	23,340.00	0.00	23,340.00	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	(321,439.00)	(341,717.00)	(5,508.84)	(348,699.00)	4,982.00	-1.5%
9) TOTAL, EXPENDITURES			22,925,684.00	23,318,192.00	6,598,830.14	23,579,917.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)								
			3,694,174.00	3,178,743.00	(320,153.08)	2,976,205.00		
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	80,000.00	80,000.00	0.00	80,000.00	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	(3,716,956.00)	(3,716,956.00)	0.00	(3,759,568.00)	(42,612.00)	1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,796,956.00)	(3,796,956.00)	0.00	(3,839,568.00)		

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)			(102,782.00)	(618,213.00)	(320,153.08)	(883,363.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,132,807.01	7,132,807.01		7,132,807.01	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)			7,132,807.01	7,132,807.01		7,132,807.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,132,807.01	7,132,807.01		7,132,807.01		
2) Ending Balance, June 30 (E + F1e)			7,030,025.01	6,514,594.01		6,268,444.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	25,000.00		25,000.00		
Stores		9712	0.00	58,000.00		58,000.00		
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	7,030,025.01	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	1,037,383.00		1,044,968.00		
Unassigned/Unappropriated Amount		9790	0.00	5,394,211.01		5,141,478.01		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	17,485,784.00	17,768,091.00	5,027,870.00	18,098,843.00	332,752.00	1.9%
Education Protection Account State Aid - Current Year		8012	3,019,145.00	3,019,145.00	877,100.00	3,508,401.00	489,256.00	16.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	4,687,952.00	4,687,952.00	0.00	3,865,944.00	(822,008.00)	-17.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	85,197.28	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	98,490.53	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	11,141.12	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	7,100.18	0.00	0.00	0.0%
Community Redevelopment Funds (SB 817/899/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(1,538.49)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41804) 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			25,192,861.00	25,473,188.00	6,105,360.60	25,473,188.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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			25,192,861.00	25,473,188.00	6,105,360.60	25,473,188.00	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	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) - (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3081, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	17,459.00	17,459.00	67,612.00	67,612.00	50,153.00	287.3%
TOTAL FEDERAL REVENUE			17,459.00	17,459.00	67,612.00	67,612.00	50,153.00	287.3%
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	874,534.00	467,774.00	0.00	467,774.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	368,284.00	368,284.00	61,943.95	376,828.00	12,544.00	3.4%
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	6,505.00	6,505.00	0.00	6,505.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,247,323.00	840,583.00	61,943.95	853,107.00	12,544.00	1.5%

Description	Resource Codes	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		8815	0.00	0.00	0.00	0.00		
Unsecured Roll		8816	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8817	0.00	0.00	0.00	0.00		
Supplemental Taxes		8818	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8821	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8822	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8825	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8829	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8832	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8834	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8839	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8850	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	109,799.00	109,799.00	9.73	109,799.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8871	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8872	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8875	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8877	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8881	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8889	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8891	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8897	0.00	0.00	0.00	0.00		
All Other Local Revenue		8899	52,416.00	55,926.00	41,750.78	52,416.00	(3,510.00)	-6.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			162,215.00	165,725.00	41,760.51	162,215.00	(3,510.00)	-2.1%
TOTAL, REVENUES			26,619,858.00	26,496,935.00	6,276,877.06	26,556,122.00	59,187.00	0.2%

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)
Certificated Teachers' Salaries		1100	10,178,600.00	10,296,557.00	2,897,544.85	10,378,171.00	(81,614.00)	-0.8%
Certificated Pupil Support Salaries		1200	339,711.00	341,510.00	97,015.32	341,701.00	(191.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,225,683.00	1,225,683.00	904,764.28	1,386,614.00	(160,951.00)	-13.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,743,974.00	11,863,730.00	3,899,324.43	12,106,486.00	(242,756.00)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	318,717.00	318,717.00	37,901.96	295,645.00	23,072.00	7.2%
Classified Support Salaries		2200	890,058.00	890,058.00	216,294.54	892,573.00	(2,515.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	507,378.00	507,378.00	157,670.08	510,518.00	(3,140.00)	-0.6%
Clerical, Technical and Office Salaries		2400	985,528.00	985,528.00	190,481.41	973,340.00	12,188.00	1.2%
Other Classified Salaries		2900	271,366.00	271,366.00	28,393.23	281,078.00	10,288.00	3.8%
TOTAL, CLASSIFIED SALARIES			2,973,047.00	2,973,047.00	630,741.22	2,933,154.00	39,893.00	1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,784,049.00	1,803,270.00	485,481.45	1,858,338.00	144,832.00	8.0%
PERS		3201-3202	526,810.00	521,004.00	114,133.22	524,750.00	(3,746.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	410,357.00	412,634.00	99,865.86	411,055.00	1,579.00	0.4%
Health and Welfare Benefits		3401-3402	1,846,460.00	1,846,794.00	242,134.33	1,839,407.00	7,387.00	0.4%
Unemployment Insurance		3501-3502	7,624.00	7,675.00	2,160.79	7,627.00	48.00	0.6%
Workers' Compensation		3601-3602	373,783.00	377,633.00	120,248.67	407,142.00	(29,508.00)	-7.8%
OPEB, Allocated		3701-3702	78,380.00	78,380.00	29,265.81	78,380.00	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	45,939.00	45,939.00	24,775.39	0.00	45,939.00	100.0%
TOTAL, EMPLOYEE BENEFITS			5,071,402.00	5,091,329.00	1,118,063.52	4,924,699.00	166,630.00	3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	203,426.00	259,968.00	47,352.13	259,968.00	0.00	0.0%
Books and Other Reference Materials		4200	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Materials and Supplies		4300	346,931.00	366,885.00	225,487.35	503,207.00	(136,342.00)	-37.2%
Noncapitalized Equipment		4400	16,557.00	16,557.00	0.00	3,401.00	13,156.00	79.5%
Food		4700	21,371.00	0.00	0.00	21,371.00	(21,371.00)	New
TOTAL, BOOKS AND SUPPLIES			590,785.00	645,888.00	272,839.48	790,445.00	(144,557.00)	-22.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
Travel and Conferences		5200	58,040.00	58,040.00	18,990.30	62,845.00	(4,605.00)	-7.9%
Dues and Memberships		5300	28,320.00	28,320.00	47,168.00	51,610.00	(23,490.00)	-82.9%
Insurance		5400-5450	141,968.00	141,968.00	147,944.00	147,944.00	(5,976.00)	-4.2%
Operations and Housekeeping Services		5500	536,908.00	754,908.00	291,652.20	792,108.00	(37,200.00)	-4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	199,404.00	199,404.00	54,256.32	199,224.00	180.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,385,073.00	1,385,073.00	284,156.18	1,399,897.00	(14,824.00)	-1.1%
Communications		5900	244,864.00	244,864.00	37,203.33	244,864.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,844,575.00	3,062,575.00	881,370.33	3,148,492.00	(85,917.00)	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	23,340.00	23,340.00	0.00	23,340.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,340.00	23,340.00	0.00	23,340.00	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						
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	(138,817.00)	(159,095.00)	(5,508.84)	(160,889.00)	1,794.00	-1.1%
Transfers of Indirect Costs - Interfund		7350	(182,622.00)	(182,622.00)	0.00	(185,810.00)	3,188.00	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(321,439.00)	(341,717.00)	(5,508.84)	(348,699.00)	4,982.00	-1.5%
TOTAL, EXPENDITURES			22,925,684.00	23,318,192.00	6,598,830.14	23,579,917.00	(261,725.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	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		7811	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
To: Special Reserve Fund		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7816	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments								
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		8985	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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,716,956.00)	(3,716,956.00)	0.00	(3,759,568.00)	(42,612.00)	1.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,716,956.00)	(3,716,956.00)	0.00	(3,759,568.00)	(42,612.00)	1.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,796,956.00)	(3,796,956.00)	0.00	(3,839,568.00)	(42,612.00)	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,830,504.00	1,958,131.00	309,542.05	2,024,294.00	68,163.00	3.5%
3) Other State Revenue		8300-8599	2,065,834.00	2,065,834.00	567,253.84	2,115,107.00	49,473.00	2.4%
4) Other Local Revenue		8600-8799	1,892,213.00	1,890,582.00	283,359.72	1,721,454.00	(169,128.00)	-8.9%
5) TOTAL, REVENUES			5,788,351.00	5,912,347.00	1,140,155.61	5,860,855.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,839,899.00	1,955,849.00	588,889.00	2,102,968.00	(147,319.00)	-7.5%
2) Classified Salaries		2000-2999	1,603,383.00	1,603,383.00	228,925.35	1,558,822.00	48,561.00	2.9%
3) Employee Benefits		3000-3999	2,388,351.00	2,371,814.00	247,590.02	2,422,364.00	(50,550.00)	-2.1%
4) Books and Supplies		4000-4999	818,803.00	889,811.00	173,620.94	988,908.00	(100,095.00)	-11.2%
5) Services and Other Operating Expenditures		5000-5999	2,006,114.00	3,369,530.00	465,175.17	3,275,731.00	93,799.00	2.8%
6) Capital Outlay		6000-6999	24,663.00	24,663.00	0.00	24,663.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	807,277.00	807,277.00	0.00	638,999.00	168,278.00	20.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	138,817.00	159,095.00	5,508.84	160,889.00	(1,794.00)	-1.1%
9) TOTAL, EXPENDITURES			9,505,307.00	11,181,222.00	1,707,709.32	11,172,342.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			(3,716,956.00)	(5,268,875.00)	(567,553.71)	(5,311,487.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		6900-6929	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		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,716,956.00	3,716,956.00	0.00	3,759,568.00	42,612.00	1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,716,956.00	3,716,956.00	0.00	3,759,568.00		

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)			0.00	(1,551,919.00)	(587,553.71)	(1,551,919.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,551,919.28	1,551,919.28		1,551,919.28	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)			1,551,919.28	1,551,919.28		1,551,919.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,551,919.28	1,551,919.28		1,551,919.28		
2) Ending Balance, June 30 (E + F1e)			1,551,919.28	0.28		0.28		
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	1,551,919.28	0.82		0.82		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	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	(0.56)		(0.56)		

Description	Resource Codes	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 817/899/1992)		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		
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	412,986.00	412,986.00	0.00	412,986.00	0.00	0.0%
Special Education Discretionary Grants		8182	37,476.00	37,476.00	0.00	37,854.00	378.00	1.0%
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		
Interagency Contracts Between LEAs		8285	246,499.00	246,499.00	197.32	246,499.00	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	862,150.00	967,777.00	251,120.00	967,777.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	107,268.00	107,268.00	638.00	110,836.00	3,568.00	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	11,846.00	11,846.00	3,193.00	11,846.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	104,129.00	104,129.00	32,935.11	111,825.00	7,696.00	7.4%
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, 3080, 3081, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	18,150.00	18,150.00	99.30	74,671.00	56,521.00	311.4%
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	30,000.00	30,000.00	21,359.32	30,000.00	0.00	0.0%
TOTAL FEDERAL REVENUE			1,830,504.00	1,956,131.00	309,542.05	2,024,294.00	68,163.00	3.5%
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	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	119,422.00	119,422.00	66,593.84	131,966.00	12,544.00	10.5%
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	655,200.00	655,200.00	425,880.00	655,200.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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	1,291,012.00	1,291,012.00	74,780.00	1,327,941.00	36,929.00	2.9%
TOTAL OTHER STATE REVENUE			2,065,634.00	2,065,634.00	587,253.84	2,115,107.00	49,473.00	2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	137,492.00	137,492.00	0.00	0.00	(137,492.00)	-100.0%
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		8680	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	64,171.00	62,540.00	59,761.72	90,348.00	27,608.00	44.5%
Tuition		8710	492,662.00	492,662.00	0.00	433,218.00	(59,444.00)	-12.1%
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	203,598.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,197,888.00	1,197,888.00	0.00	1,197,888.00	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			1,892,213.00	1,890,582.00	263,359.72	1,721,454.00	(169,128.00)	-8.9%
TOTAL, REVENUES			5,788,351.00	5,912,347.00	1,140,155.81	5,860,655.00	(51,492.00)	-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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,484,629.00	1,513,552.00	436,476.97	1,600,186.00	(86,634.00)	-5.7%
Certificated Pupil Support Salaries		1200	185,328.00	182,155.00	65,543.75	244,515.00	(62,360.00)	-34.2%
Certificated Supervisors' and Administrators' Salaries		1300	259,942.00	259,942.00	86,866.28	258,267.00	1,675.00	0.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,939,899.00	1,955,649.00	588,889.00	2,102,968.00	(147,319.00)	-7.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	788,935.00	789,935.00	98,831.29	753,030.00	36,905.00	4.7%
Classified Support Salaries		2200	153,262.00	153,262.00	37,892.00	153,262.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	10,920.00	10,920.00	1,818.94	10,920.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	189,507.00	189,507.00	39,833.44	198,874.00	(7,367.00)	-3.9%
Other Classified Salaries		2900	459,759.00	459,759.00	50,748.68	442,736.00	17,023.00	3.7%
TOTAL, CLASSIFIED SALARIES			1,603,383.00	1,603,383.00	228,925.35	1,556,822.00	46,561.00	2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,451,378.00	1,440,776.00	90,544.03	1,479,319.00	(38,543.00)	-2.7%
PERS		3201-3202	231,254.00	215,034.00	43,320.48	234,596.00	(19,562.00)	-9.1%
OASDI/Medicare/Alternative		3301-3302	152,938.00	157,985.00	29,825.08	147,992.00	9,993.00	6.3%
Health and Welfare Benefits		3401-3402	441,132.00	461,428.00	55,425.35	481,834.00	(408.00)	-0.1%
Unemployment Insurance		3501-3502	1,865.00	1,953.00	410.91	1,803.00	150.00	7.7%
Workers' Compensation		3601-3602	87,039.00	92,333.00	22,630.84	96,075.00	(3,742.00)	-4.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	745.00	2,305.00	5,433.37	745.00	1,560.00	67.7%
TOTAL, EMPLOYEE BENEFITS			2,368,351.00	2,371,814.00	247,590.02	2,422,364.00	(50,550.00)	-2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	124,522.00	354,140.00	35,582.18	346,413.00	7,727.00	2.2%
Books and Other Reference Materials		4200	151.00	151.00	0.00	151.00	0.00	0.0%
Materials and Supplies		4300	459,795.00	501,185.00	122,413.54	582,965.00	(81,780.00)	-16.3%
Noncapitalized Equipment		4400	34,335.00	34,335.00	15,645.22	60,377.00	(26,042.00)	-75.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			618,803.00	889,811.00	173,620.94	989,906.00	(100,095.00)	-11.2%
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	84,266.00	84,266.00	7,888.54	83,208.00	1,058.00	1.3%
Dues and Memberships		5300	5,256.00	5,256.00	0.00	5,256.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	196,412.00	196,785.00	52,457.20	196,412.00	373.00	0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,671,220.00	3,034,263.00	404,509.31	2,941,029.00	93,234.00	3.1%
Communications		5900	18,960.00	18,960.00	320.12	19,828.00	(868.00)	-4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,008,114.00	3,369,530.00	465,175.17	3,275,731.00	93,799.00	2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		8100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		8170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		8200	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		8300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		8400	24,863.00	24,863.00	0.00	24,863.00	0.00	0.0%
Equipment Replacement		8500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			24,863.00	24,863.00	0.00	24,863.00	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	14,253.00	14,253.00	0.00	14,253.00	0.00	0.0%
Payments to County Offices		7142	793,024.00	793,024.00	0.00	824,748.00	168,278.00	21.2%
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	8500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	8500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	8500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	8360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	8360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	8360	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)			807,277.00	807,277.00	0.00	638,889.00	168,278.00	20.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	138,817.00	159,095.00	5,508.84	160,889.00	(1,794.00)	-1.1%
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			138,817.00	159,095.00	5,508.84	160,889.00	(1,794.00)	-1.1%
TOTAL EXPENDITURES			9,505,307.00	11,181,222.00	1,707,709.32	11,172,342.00	8,880.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	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		7811	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7816	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,718,958.00	3,718,958.00	0.00	3,759,568.00	42,612.00	1.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,718,958.00	3,718,958.00	0.00	3,759,568.00	42,612.00	1.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,718,958.00	3,718,958.00	0.00	3,759,568.00	(42,612.00)	1.1%

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

19 64931 000000
Form 011

Description	Resource Codes	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	25,192,861.00	25,473,188.00	6,105,360.60	25,473,188.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,847,963.00	1,973,590.00	377,154.05	2,091,906.00	118,316.00	6.0%
3) Other State Revenue		8300-8599	3,312,957.00	2,906,197.00	629,197.79	2,968,214.00	62,017.00	2.1%
4) Other Local Revenue		8600-8799	2,054,428.00	2,056,307.00	305,120.23	1,883,669.00	(172,838.00)	-8.4%
5) TOTAL, REVENUES			32,408,209.00	32,409,282.00	7,416,832.67	32,416,977.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,883,873.00	13,819,379.00	4,286,213.43	14,209,454.00	(390,075.00)	-2.8%
2) Classified Salaries		2000-2999	4,576,430.00	4,576,430.00	857,666.57	4,489,976.00	86,454.00	1.9%
3) Employee Benefits		3000-3999	7,437,753.00	7,483,143.00	1,365,653.54	7,347,063.00	116,080.00	1.6%
4) Books and Supplies		4000-4999	1,209,588.00	1,535,699.00	446,460.42	1,780,351.00	(244,652.00)	-15.9%
5) Services and Other Operating Expenditures		5000-5999	4,850,699.00	6,432,105.00	1,346,545.50	6,424,223.00	7,882.00	0.1%
6) Capital Outlay		6000-6999	48,003.00	48,003.00	0.00	48,003.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	807,277.00	807,277.00	0.00	638,999.00	168,278.00	20.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(182,622.00)	(182,622.00)	0.00	(185,810.00)	3,188.00	-1.7%
9) TOTAL, EXPENDITURES			32,430,991.00	34,499,414.00	8,304,539.48	34,752,259.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(22,782.00)	(2,090,132.00)	(887,706.79)	(2,335,262.00)		
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	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8830-8879	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			(80,000.00)	(80,000.00)	0.00	(80,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(102,782.00)	(2,170,132.00)	(887,706.79)	(2,415,282.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,684,726.27	8,684,726.27		8,684,726.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,684,726.27	8,684,726.27		8,684,726.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,684,726.27	8,684,726.27		8,684,726.27		
2) Ending Balance, June 30 (E + F1e)			8,581,944.27	6,514,594.27		6,269,444.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	25,000.00		25,000.00		
Stores		9712	0.00	58,000.00		58,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,551,919.26	0.82		0.82		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,030,025.01	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	1,037,383.00		1,044,968.00		
Unassigned/Unappropriated Amount		9790	0.00	5,394,210.45		5,141,475.45		

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

19 64831 0000000
Form 011

Description	Resource Codes	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	17,485,784.00	17,768,091.00	5,027,870.00	18,098,843.00	332,752.00	1.9%
Education Protection Account State Aid - Current Year		8012	3,019,145.00	3,019,145.00	877,100.00	3,508,401.00	489,256.00	16.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	4,687,952.00	4,687,952.00	0.00	3,865,844.00	(822,008.00)	-17.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	85,197.28	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	98,490.53	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	11,141.12	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	7,100.18	0.00	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	(1,538.49)	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			25,192,881.00	25,473,188.00	6,105,360.80	25,473,188.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8081	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8081	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8098	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			25,192,881.00	25,473,188.00	6,105,360.80	25,473,188.00	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	412,988.00	412,988.00	0.00	412,988.00	0.00	0.0%
Special Education Discretionary Grants		8182	37,478.00	37,478.00	0.00	37,854.00	378.00	1.0%
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	248,499.00	248,499.00	197.32	248,499.00	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	882,150.00	987,777.00	251,120.00	987,777.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	107,268.00	107,268.00	638.00	110,838.00	3,568.00	3.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) - (F)
Title III, Part A, Immigrant Education Program	4201	8290	11,848.00	11,848.00	3,193.00	11,848.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	104,129.00	104,129.00	32,935.11	111,825.00	7,696.00	7.4%
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, 5510, 5630	8290	18,150.00	18,150.00	99.30	74,671.00	56,521.00	311.4%
Other NCLB / Every Student Succeeds Act		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	47,459.00	47,459.00	88,971.32	97,612.00	50,153.00	105.7%
TOTAL, FEDERAL REVENUE			1,847,963.00	1,973,590.00	377,154.05	2,091,908.00	118,318.00	6.0%
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	674,534.00	487,774.00	0.00	487,774.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	485,708.00	485,708.00	128,537.79	510,794.00	25,086.00	5.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	655,200.00	655,200.00	425,880.00	655,200.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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	1,297,517.00	1,297,517.00	74,780.00	1,334,446.00	36,929.00	2.8%
TOTAL, OTHER STATE REVENUE			3,312,957.00	2,906,197.00	629,197.79	2,968,214.00	62,017.00	2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	137,492.00	137,492.00	0.00	0.00	(137,492.00)	-100.0%
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	109,799.00	109,799.00	9.73	109,799.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	116,587.00	116,466.00	101,512.50	142,764.00	24,298.00	20.5%
Tuition		8710	492,662.00	492,662.00	0.00	433,218.00	(59,444.00)	-12.1%
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	203,598.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,197,888.00	1,197,888.00	0.00	1,197,888.00	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			2,054,428.00	2,056,307.00	305,120.23	1,883,669.00	(172,638.00)	-8.4%
TOTAL, REVENUES			32,408,209.00	32,409,282.00	7,418,832.67	32,418,977.00	7,695.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,673,229.00	11,810,109.00	3,134,023.82	11,978,357.00	(168,248.00)	-1.4%
Certificated Pupil Support Salaries		1200	525,039.00	523,685.00	162,559.07	586,216.00	(62,551.00)	-11.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,485,605.00	1,485,605.00	991,630.54	1,844,881.00	(159,276.00)	-10.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,683,873.00	13,819,379.00	4,288,213.43	14,209,454.00	(390,075.00)	-2.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,108,852.00	1,108,852.00	134,533.25	1,048,675.00	59,977.00	5.4%
Classified Support Salaries		2200	1,043,320.00	1,043,320.00	254,188.54	1,045,835.00	(2,515.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	518,298.00	518,298.00	159,490.02	521,438.00	(3,140.00)	-0.6%
Clerical, Technical and Office Salaries		2400	1,175,035.00	1,175,035.00	230,314.85	1,170,214.00	4,821.00	0.4%
Other Classified Salaries		2900	731,125.00	731,125.00	79,141.91	703,814.00	27,311.00	3.7%
TOTAL, CLASSIFIED SALARIES			4,576,430.00	4,576,430.00	857,666.57	4,489,978.00	86,454.00	1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,235,427.00	3,244,048.00	578,025.48	3,137,857.00	106,389.00	3.3%
PERS		3201-3202	758,084.00	738,038.00	157,453.68	759,348.00	(23,308.00)	-3.2%
OASDI/Medicare/Alternative		3301-3302	583,285.00	570,619.00	129,690.92	559,047.00	11,572.00	2.0%
Health and Welfare Benefits		3401-3402	2,287,582.00	2,308,222.00	297,559.68	2,301,241.00	6,981.00	0.3%
Unemployment Insurance		3501-3502	9,489.00	9,628.00	2,571.70	9,430.00	198.00	2.1%
Workers' Compensation		3601-3602	460,822.00	469,968.00	142,877.51	503,217.00	(33,251.00)	-7.1%
OPEB, Allocated		3701-3702	78,380.00	78,380.00	29,265.81	78,380.00	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	48,684.00	48,244.00	30,208.78	745.00	47,499.00	98.5%
TOTAL, EMPLOYEE BENEFITS			7,437,753.00	7,463,143.00	1,365,653.54	7,347,083.00	116,060.00	1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	327,948.00	614,108.00	82,914.31	606,379.00	7,727.00	1.3%
Books and Other Reference Materials		4200	2,651.00	2,651.00	0.00	2,651.00	0.00	0.0%
Materials and Supplies		4300	806,726.00	868,050.00	347,900.89	1,086,172.00	(218,122.00)	-25.1%
Noncapitalized Equipment		4400	50,892.00	50,892.00	15,645.22	83,778.00	(12,886.00)	-25.3%
Food		4700	21,371.00	0.00	0.00	21,371.00	(21,371.00)	New
TOTAL, BOOKS AND SUPPLIES			1,209,588.00	1,535,699.00	446,460.42	1,780,351.00	(244,852.00)	-15.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
Travel and Conferences		5200	142,308.00	142,308.00	28,878.84	145,853.00	(3,547.00)	-2.5%
Dues and Memberships		5300	33,578.00	33,578.00	47,168.00	57,088.00	(23,490.00)	-70.0%
Insurance		5400-5450	141,968.00	141,968.00	147,944.00	147,944.00	(5,976.00)	-4.2%
Operations and Housekeeping Services		5500	568,908.00	784,908.00	291,652.20	822,108.00	(37,200.00)	-4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	395,818.00	396,189.00	108,713.52	395,838.00	553.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,058,293.00	4,419,338.00	688,665.49	4,340,928.00	78,410.00	1.8%
Communications		5900	263,824.00	263,824.00	37,523.45	264,890.00	(866.00)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,850,689.00	6,432,105.00	1,346,545.50	6,424,223.00	7,882.00	0.1%

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

19 64931 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	48,003.00	48,003.00	0.00	48,003.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			48,003.00	48,003.00	0.00	48,003.00	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	14,253.00	14,253.00	0.00	14,253.00	0.00	0.0%
Payments to County Offices		7142	793,024.00	793,024.00	0.00	824,748.00	188,278.00	21.2%
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)			807,277.00	807,277.00	0.00	838,999.00	188,278.00	20.8%
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	(182,622.00)	(182,622.00)	0.00	(185,810.00)	3,188.00	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(182,622.00)	(182,622.00)	0.00	(185,810.00)	3,188.00	-1.7%
TOTAL, EXPENDITURES			32,430,991.00	34,499,414.00	8,304,539.48	34,752,259.00	(252,845.00)	-0.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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		7811	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
To: Special Reserve Fund		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7818	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	0.00	80,000.00	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		8985	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)			(80,000.00)	(80,000.00)	0.00	(80,000.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
5640	Medi-Cal Billing Option	0.02
6230	California Clean Energy Jobs Act	0.01
6512	Special Ed: Mental Health Services	0.09
8150	Ongoing & Major Maintenance Account (RM,	0.70
Total, Restricted Balance		<u>0.82</u>

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)	2,307.00	2,359.00	2,359.00	2,402.00	43.00	2%
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)	2,307.00	2,359.00	2,359.00	2,402.00	43.00	2%
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)	2,307.00	2,359.00	2,359.00	2,402.00	43.00	2%
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)						

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

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		9,826,470.00	9,090,112.00	7,989,372.00	8,097,472.00	6,692,309.00	6,542,729.00	7,126,118.00	7,846,086.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	897,834.00	897,834.00	2,493,201.00	1,816,101.00	1,524,234.00	2,893,584.00	1,524,234.00	1,524,234.00
Property Taxes	8020-8079	68,973.00	83,028.00	48,390.00	0.00	160,551.00	1,087,939.00	686,192.00	247,791.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	18,430.00	189,561.00	43,328.00	101,814.00	391,968.00	(572,668.00)	578,587.00	523,419.00
Other State Revenue	8300-8599	0.00	38,053.00	128,538.00	38,727.00	208,782.00	(338,375.00)	487,308.00	397,063.00
Other Local Revenue	8600-8799	53,654.00	152,237.00	97,019.00	2,263.00	193,086.00	152,672.00	486,688.00	13,471.00
Interfund Transfers In	8810-8829	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,038,891.00	1,360,713.00	2,810,474.00	1,756,905.00	2,479,601.00	3,021,849.00	3,743,006.00	2,705,999.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	155,785.00	1,170,600.00	1,454,717.00	1,485,850.00	1,231,549.00	1,251,176.00	1,192,287.00	1,245,288.00
Classified Salaries	2000-2999	33,918.00	200,825.00	282,745.00	360,028.00	379,598.00	369,975.00	360,352.00	352,721.00
Employee Benefits	3000-3999	40,833.00	313,927.00	452,548.00	554,285.00	708,268.00	708,944.00	701,216.00	705,324.00
Books and Supplies	4000-4999	10,471.00	244,324.00	99,281.00	107,063.00	81,708.00	56,945.00	131,121.00	143,902.00
Services	5000-5999	191,036.00	164,851.00	468,794.00	501,652.00	368,108.00	233,483.00	587,787.00	444,028.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	182,754.00	0.00	182,754.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7830-7899	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		432,043.00	2,094,527.00	2,738,065.00	3,018,898.00	2,797,219.00	2,803,177.00	2,972,773.00	3,074,015.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199								
Accounts Receivable	9200-9299	55,065.00	(62,482.00)	25,544.00	49,312.00	194,533.00	402,797.00	0.00	34,444.00
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9400								
SUBTOTAL		55,065.00	(62,482.00)	25,544.00	49,312.00	194,533.00	402,797.00	0.00	34,444.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	1,398,778.00	53,643.00	(6,498.00)	200,440.00	11,799.00	38,080.00	50,288.00	143,672.00
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690	1,493.00	250,821.00	(1,649.00)	2,042.00	4,698.00	0.00	0.00	0.00
SUBTOTAL		1,398,271.00	304,464.00	(10,147.00)	202,482.00	16,495.00	38,080.00	50,288.00	143,672.00
Nonoperating									
Suspense Clearing	9810								
TOTAL BALANCE SHEET ITEMS		(1,343,206.00)	(366,928.00)	35,691.00	(153,170.00)	178,038.00	364,717.00	(50,288.00)	(109,228.00)
E. NET INCREASE/DECREASE (B - C + D)		(730,358.00)	(1,100,740.00)	108,100.00	(1,415,163.00)	(139,580.00)	583,389.00	719,988.00	(477,245.00)
F. ENDING CASH (A + E)		9,090,112.00	7,989,372.00	8,097,472.00	6,682,309.00	6,542,729.00	7,126,118.00	7,846,086.00	7,368,841.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

First Interim
2018-19 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)Rosemead Elementary
Los Angeles County

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		7,388,841.00	7,849,903.00	7,809,255.00	8,404,301.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	2,693,584.00	1,524,234.00	1,524,234.00	2,693,938.00			21,607,244.00	21,607,244.00
Principal Apportionment	8020-8079	156,352.00	815,598.00	404,877.00	104,488.00			3,865,944.00	3,865,944.00
Property Taxes	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Miscellaneous Funds	8100-8299	214,714.00	105,910.00	13,452.00	447,646.00	38,047.00		2,091,906.00	2,091,906.00
Federal Revenue	8300-8599	181,902.00	478,316.00	113,354.00	783,632.00	474,914.00		2,988,214.00	2,988,214.00
Other State Revenue	8600-8799	65,982.00	5,285.00	55,278.00	595,978.00	30,085.00		1,883,668.00	1,883,668.00
Other Local Revenue	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Interfund Transfers In	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources		3,284,514.00	2,927,311.00	2,110,985.00	4,825,661.00	541,056.00	0.00	32,416,977.00	32,416,977.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,202,110.00	1,211,923.00	1,192,297.00	1,288,503.00	119,359.00		14,208,454.00	14,208,454.00
Classified Salaries	2000-2999	375,948.00	369,875.00	375,818.00	733,977.00	314,288.00		4,489,976.00	4,489,976.00
Employee Benefits	3000-3999	705,324.00	694,781.00	697,885.00	948,485.00	117,553.00		7,347,063.00	7,347,063.00
Books and Supplies	4000-4999	100,081.00	97,571.00	185,555.00	344,294.00	178,035.00		1,780,351.00	1,780,351.00
Services	5000-5999	884,484.00	421,086.00	815,153.00	1,315,765.00	0.00		8,424,223.00	8,424,223.00
Capital Outlay	6000-6599	0.00	0.00	0.00	45,584.00	2,418.00		48,003.00	48,003.00
Other Outgo	7000-7499	0.00	192,083.00	81,408.00	(185,810.00)	0.00		453,189.00	453,189.00
Interfund Transfers Out	7600-7829	0.00	0.00	0.00	80,000.00	0.00		80,000.00	80,000.00
All Other Financing Uses	7630-7689	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		3,267,947.00	2,987,399.00	3,347,724.00	4,568,808.00	731,864.00	0.00	34,832,259.00	34,832,259.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	286,077.00	33,165.00	120,152.00	73,121.00			1,211,768.00	
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		286,077.00	33,165.00	120,152.00	73,121.00	0.00	0.00	1,211,768.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	31,582.00	13,745.00	88,377.00	101,223.00			2,121,109.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9660	0.00	0.00	0.00	0.00			257,403.00	
SUBTOTAL		31,582.00	13,745.00	88,377.00	101,223.00	0.00	0.00	2,378,512.00	
Nonoperating									
Suspense Clearing	9910	254,485.00	19,440.00	31,775.00	(28,102.00)	0.00	0.00	(1,166,744.00)	
TOTAL BALANCE SHEET ITEMS		286,077.00	33,165.00	120,152.00	73,121.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		286,077.00	33,165.00	120,152.00	73,121.00	0.00	0.00	(3,582,026.00)	(2,415,292.00)
F. ENDING CASH (A + E)		7,674,918.00	7,883,068.00	7,929,407.00	8,477,422.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,244,444.00	

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		July	August	September	October	November	December	January	February
A. BEGINNING CASH B. RECEIPTS	LCFF/Revenue Limit Sources	6,435,052.00	6,791,181.00	8,171,164.00	8,634,953.00	7,480,455.00	6,906,527.00	7,210,705.00	7,605,305.00
	Principal Apportionment	910,331.00	910,331.00	2,515,698.00	1,638,596.00	1,638,596.00	2,515,698.00	1,638,596.00	1,638,596.00
	Property Taxes	68,814.00	83,118.00	48,324.00	0.00	160,437.00	1,087,877.00	688,205.00	247,807.00
	Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Federal Revenue	0.00	588,468.00	116,875.00	27,395.00	228,635.00	(334,260.00)	337,822.00	305,322.00
	Other State Revenue	107,581.00	468,250.00	189,852.00	177,024.00	111,214.00	(179,833.00)	258,241.00	210,468.00
	Other Local Revenue	0.00	66,109.00	0.00	214,732.00	202,894.00	160,513.00	490,442.00	14,107.00
	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS	1,086,706.00	2,126,278.00	2,852,547.00	2,057,737.00	2,341,776.00	3,249,893.00	3,411,106.00	2,416,298.00
C. DISBURSEMENTS	Certificated Salaries	107,137.00	142,873.00	1,351,912.00	1,380,747.00	1,377,155.00	1,400,030.00	1,334,052.00	1,392,418.00
	Classified Salaries	0.00	200,416.00	211,043.00	368,050.00	391,066.00	381,225.00	371,333.00	363,205.00
	Employee Benefits	31,752.00	124,457.00	538,148.00	744,982.00	749,498.00	750,253.00	741,654.00	746,285.00
	Books and Supplies	108,186.00	104,538.00	354,983.00	142,734.00	38,600.00	26,882.00	61,943.00	68,001.00
	Services	125,908.00	266,446.00	368,168.00	435,077.00	342,289.00	201,835.00	508,170.00	384,010.00
	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Outgo	0.00	0.00	0.00	0.00	0.00	149,716.00	0.00	148,716.00
	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS	372,981.00	838,730.00	2,825,250.00	3,072,200.00	2,898,608.00	2,909,041.00	3,017,152.00	3,102,715.00
D. BALANCE SHEET ITEMS	Assets and Deferred Outflows								
	Cash Not in Treasury	180,937.00	116,327.00	211,930.00	3,897.00	937.00	21,524.00	(127.00)	1,046.00
	Accounts Receivable								
	Due From Other Funds								
	Stores								
	Prepaid Expenditures								
	Other Current Assets								
	Deferred Outflows of Resources								
	SUBTOTAL	180,937.00	116,327.00	211,930.00	3,897.00	937.00	21,524.00	(127.00)	1,046.00
	Liabilities and Deferred Inflows								
E. NET INCREASE/DECREASE (B - C + D)	Accounts Payable	518,533.00	23,890.00	(224,562.00)	143,732.00	18,032.00	58,188.00	(773.00)	(22,032.00)
	Due To Other Funds								
	Current Loans								
	Unearned Revenues								
	Deferred Inflows of Resources								
	SUBTOTAL	518,533.00	23,890.00	(224,562.00)	143,732.00	18,032.00	58,188.00	(773.00)	(22,032.00)
	Nonoperating								
	Suspense Clearing								
	TOTAL BALANCE SHEET ITEMS	(518,533.00)	92,437.00	436,492.00	(140,035.00)	(17,065.00)	(38,674.00)	646.00	23,078.00
	F. ENDING CASH (A + E)	6,791,181.00	8,171,164.00	8,634,953.00	7,480,455.00	6,906,527.00	7,210,705.00	7,605,305.00	6,941,986.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

First Interim
2018-19 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

Rosemead Elementary
Los Angeles County

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		6,941,866.00	6,754,659.00	6,470,504.00	5,200,042.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,515,696.00	1,638,596.00	1,838,596.00	2,515,695.00	0.00		21,715,021.00	21,715,021.00
Property Taxes	8020-8079	159,504.00	815,714.00	404,764.00	104,380.00	0.00		3,865,944.00	3,865,944.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	125,233.00	81,765.00	7,893.00	512,474.00	34,882.00		2,024,294.00	2,024,294.00
Other State Revenue	8300-8599	85,837.00	252,360.00	60,019.00	459,861.00	415,153.00		2,594,705.00	2,594,705.00
Other Local Revenue	8600-8799	69,252.00	5,808.00	58,175.00	541,756.00	29,608.00		1,853,196.00	1,853,196.00
Interfund Transfers In	8810-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		2,954,522.00	2,774,041.00	2,169,447.00	4,133,169.00	479,643.00	0.00	32,053,160.00	32,053,160.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,344,818.00	1,355,572.00	1,334,203.00	1,439,398.00	118,258.00		14,076,373.00	14,076,373.00
Classified Salaries	2000-2999	387,344.00	381,112.00	386,827.00	755,638.00	315,998.00		4,514,257.00	4,514,257.00
Employee Benefits	3000-3999	745,947.00	734,975.00	737,935.00	1,001,818.00	124,369.00		7,773,090.00	7,773,090.00
Books and Supplies	4000-4999	47,273.00	46,076.00	87,874.00	115,081.00	133,552.00		1,335,523.00	1,335,523.00
Services	5000-5999	764,995.00	363,860.00	705,099.00	1,029,244.00	0.00		5,485,107.00	5,485,107.00
Capital Outlay	6000-6599	0.00	0.00	0.00	45,584.00	2,419.00		48,003.00	48,003.00
Other Outgo	7000-7499	(185,810.00)	156,269.00	148,716.00	136,582.00	0.00		553,189.00	553,189.00
Interfund Transfers Out	7500-7629	0.00	0.00	0.00	80,000.00	0.00		80,000.00	80,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		3,104,367.00	3,037,864.00	3,400,364.00	4,803,843.00	694,596.00	0.00	33,877,512.00	33,877,512.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299	10,804.00	674.00	428.00	12,878.00			541,055.00	541,055.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490							0.00	0.00
SUBTOTAL		10,804.00	674.00	428.00	12,878.00	0.00	0.00	541,055.00	541,055.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	48,266.00	21,006.00	39,973.00	107,401.00			731,864.00	731,864.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9680	48,266.00	21,006.00	39,973.00	107,401.00	0.00	0.00	731,864.00	731,864.00
SUBTOTAL		96,532.00	42,012.00	79,946.00	214,802.00	0.00	0.00	731,864.00	731,864.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		107,336.00	42,686.00	40,401.00	127,280.00	0.00	0.00	731,864.00	731,864.00
E. NET INCREASE/DECREASE (B - C + D)		(37,462.00)	(20,332.00)	(39,545.00)	(84,523.00)	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		6,904,404.00	6,734,327.00	6,430,959.00	5,115,519.00				
G. ENDING CASH, PLUS CASH									
ACCRUALS AND ADJUSTMENTS									

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	25,473,188.00	0.42%	25,580,965.00	1.79%	26,039,276.00
2. Federal Revenues	8100-8299	67,612.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	853,107.00	-45.08%	468,489.00	3.42%	484,491.00
4. Other Local Revenues	8600-8799	162,215.00	5.40%	170,969.00	2.05%	174,471.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,759,568.00)	11.41%	(4,188,549.00)	2.98%	(4,313,479.00)
6. Total (Sum lines A1 thru A5c)		22,796,554.00	-3.35%	22,031,874.00	1.60%	22,384,759.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,106,486.00		11,955,591.00
b. Step & Column Adjustment				103,988.00		124,240.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(254,883.00)		100,712.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,106,486.00	-1.25%	11,955,591.00	1.88%	12,180,543.00
2. Classified Salaries						
a. Base Salaries				2,933,154.00		2,950,584.00
b. Step & Column Adjustment				17,430.00		15,498.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,933,154.00	0.59%	2,950,584.00	0.53%	2,966,082.00
3. Employee Benefits	3000-3999	4,924,699.00	7.72%	5,304,734.00	4.71%	5,554,629.00
4. Books and Supplies	4000-4999	790,445.00	-20.83%	625,788.00	2.11%	639,001.00
5. Services and Other Operating Expenditures	5000-5999	3,148,492.00	3.63%	3,262,888.00	5.23%	3,433,577.00
6. Capital Outlay	6000-6999	23,340.00	0.00%	23,340.00	0.00%	23,340.00
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	(346,699.00)	0.00%	(346,699.00)	0.00%	(346,699.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		23,659,917.00	0.83%	23,856,226.00	2.83%	24,530,473.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(863,363.00)		(1,824,352.00)		(2,145,714.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,132,807.01		6,269,444.01		4,445,092.01
2. Ending Fund Balance (Sum lines C and D1)		6,269,444.01		4,445,092.01		2,299,378.01
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	83,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00		605,879.00		664,930.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,044,968.00		1,016,325.01		1,040,714.00
2. Unassigned/Unappropriated	9790	5,141,476.01		2,822,888.01		593,734.01
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,269,444.01		4,445,092.01		2,299,378.01

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,044,968.00		1,016,325.00		1,040,714.00
c. Unassigned/Unappropriated	9790	5,141,476.01		2,822,888.01		593,734.01
(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)		6,186,444.01		3,839,213.01		1,634,448.01
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.						
The other adjustment in 2019-20 is due to one-time payment for 2018-19 legal settlement. And 2020-21 adjustment amount is reserved for additional intervention needs.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,024,294.00	0.00%	2,024,294.00	0.00%	2,024,294.00
3. Other State Revenues	8300-8399	2,115,107.00	0.53%	2,126,216.00	0.65%	2,139,979.00
4. Other Local Revenues	8600-8799	1,721,454.00	-2.28%	1,682,227.00	0.00%	1,682,227.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,759,568.00	11.41%	4,188,549.00	2.98%	4,313,479.00
6. Total (Sum lines A1 thru A5c)		9,620,423.00	4.17%	10,021,286.00	1.38%	10,159,979.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,102,968.00		2,122,782.00
b. Step & Column Adjustment				19,814.00		17,610.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,102,968.00	0.94%	2,122,782.00	0.83%	2,140,392.00
2. Classified Salaries						
a. Base Salaries				1,556,822.00		1,563,673.00
b. Step & Column Adjustment				6,851.00		4,230.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,556,822.00	0.44%	1,563,673.00	0.27%	1,567,903.00
3. Employee Benefits	3000-3999	2,422,364.00	1.90%	2,468,326.00	1.25%	2,499,038.00
4. Books and Supplies	4000-4999	989,906.00	-28.30%	709,733.00	1.21%	718,356.00
5. Services and Other Operating Expenditures	5000-5999	3,273,731.00	-31.86%	2,232,219.00	0.78%	2,249,719.00
6. Capital Outlay	6000-6999	24,663.00	0.00%	24,663.00	0.00%	24,663.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	638,999.00	15.65%	738,999.00	8.12%	798,999.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	160,889.00	0.00%	160,889.00	0.00%	160,889.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,172,342.00	-10.30%	10,021,286.00	1.38%	10,159,979.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,551,919.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,551,919.26		0.26		0.26
2. Ending Fund Balance (Sum lines C and D1)		0.26		0.26		0.26
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.82		0.26		0.26
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	(0.56)		0.00		0.00
f. Total Components of Ending Fund Balance		0.26		0.26		0.26
(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						
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.						

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	25,473,188.00	0.42%	25,580,965.00	1.79%	26,039,276.00
2. Federal Revenues	8100-8299	2,091,906.00	-3.23%	2,024,294.00	0.00%	2,024,294.00
3. Other State Revenues	8300-8599	2,968,214.00	-12.58%	2,594,705.00	1.15%	2,624,470.00
4. Other Local Revenues	8600-8799	1,883,669.00	-1.62%	1,853,196.00	0.19%	1,856,698.00
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)		32,416,977.00	-1.12%	32,053,160.00	1.53%	32,544,738.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				14,209,454.00		14,078,373.00
a. Base Salaries				123,802.00		141,850.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(254,883.00)		100,712.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,209,454.00	-0.92%	14,078,373.00	1.72%	14,320,935.00
2. Classified Salaries				4,489,976.00		4,514,257.00
a. Base Salaries				24,281.00		19,728.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,489,976.00	0.54%	4,514,257.00	0.44%	4,533,985.00
3. Employee Benefits	3000-3999	7,347,063.00	5.80%	7,773,060.00	3.61%	8,053,687.00
4. Books and Supplies	4000-4999	1,780,351.00	-24.99%	1,335,323.00	1.63%	1,357,357.00
5. Services and Other Operating Expenditures	5000-5999	6,424,223.00	-14.46%	5,495,107.00	3.42%	5,683,296.00
6. Capital Outlay	6000-6999	48,003.00	0.00%	48,003.00	0.00%	48,003.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	638,999.00	15.65%	738,999.00	8.12%	798,999.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(185,810.00)	0.00%	(185,810.00)	0.00%	(185,810.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	80,000.00	0.00%	80,000.00	0.00%	80,000.00
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)		34,832,259.00	-2.74%	33,877,512.00	2.40%	34,690,452.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,415,282.00)		(1,824,352.00)		(2,145,714.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,684,726.27		6,269,444.27		4,445,092.27
2. Ending Fund Balance (Sum lines C and D1)		6,269,444.27		4,445,092.27		2,299,378.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	83,000.00		0.00		0.00
b. Restricted	9740	0.82		0.26		0.26
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		605,879.00		664,930.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,044,968.00		1,016,325.00		1,040,714.00
2. Unassigned/Unappropriated	9790	5,141,475.45		2,822,888.01		593,734.01
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,269,444.27		4,445,092.27		2,299,378.27

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,044,968.00		1,016,325.00		1,040,714.00
c. Unassigned/Unappropriated	9790	5,141,476.01		2,822,888.01		593,734.01
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.56)		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)		6,186,443.45		3,839,213.01		1,634,448.01
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.76%		11.33%		4.71%
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)						
		2,359.00		2,339.00		2,308.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		34,832,259.00		33,877,512.00		34,690,452.00
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)		34,832,259.00		33,877,512.00		34,690,452.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,044,967.77		1,016,325.36		1,040,713.56
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,044,967.77		1,016,325.36		1,040,713.56
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 budget adoption.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	2,398.00	2,402.00		
Charter School	0.00	0.00		
Total ADA	2,398.00	2,402.00	0.2%	Met
1st Subsequent Year (2019-20)				
District Regular	2,252.00	2,339.00		
Charter School	0.00	0.00		
Total ADA	2,252.00	2,339.00	3.9%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	2,307.00	2,308.00		
Charter School		0.00		
Total ADA	2,307.00	2,308.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. **STANDARD NOT MET** - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Full day Kindergarten implementation has helped the district's current year enrollment decline less than the prior year. Therefore, ADA projection has changed from the adopted budget.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2018-19)				
District Regular	2,345	2,398		
Charter School	0	0		
Total Enrollment	2,345	2,398	2.3%	Not Met
1st Subsequent Year (2019-20)				
District Regular	2,290	2,378		
Charter School	0	0		
Total Enrollment	2,290	2,378	3.8%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	2,244	2,378		
Charter School	0	0		
Total Enrollment	2,244	2,378	6.0%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The projection has changed to reflect the current year enrollment increase.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	2,551	2,811	
Charter School		0	
Total ADA/Enrollment	2,551	2,811	97.7%
Second Prior Year (2016-17)			
District Regular	2,470	2,511	
Charter School		0	
Total ADA/Enrollment	2,470	2,511	98.4%
First Prior Year (2017-18)			
District Regular	2,403	2,437	
Charter School	0	0	
Total ADA/Enrollment	2,403	2,437	98.6%
Historical Average Ratio:			98.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.7%

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 A, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	2,359	2,398		
Charter School	0	0		
Total ADA/Enrollment	2,359	2,398	98.4%	Met
1st Subsequent Year (2019-20)				
District Regular	2,338	2,378		
Charter School		0		
Total ADA/Enrollment	2,338	2,378	98.3%	Met
2nd Subsequent Year (2020-21)				
District Regular	2,308	2,378		
Charter School		0		
Total ADA/Enrollment	2,308	2,378	97.1%	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)

N/A

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue				Status
	(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption	First Interim		Percent Change	
	(Form 01CS, Item 4B)	Projected Year Totals			
Current Year (2018-19)	25,192,861.00	25,473,188.00	1.1%	Met	
1st Subsequent Year (2019-20)	24,803,265.00	25,580,965.00	3.1%	Not Met	
2nd Subsequent Year (2020-21)	24,945,498.00	26,039,278.00	4.4%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Due to a combination of a high rate of unduplicated counts, and ADA increases, more LCFF revenue has been generated.

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)	17,258,866.17	19,448,211.80	88.7%
Second Prior Year (2016-17)	18,318,580.10	21,341,325.37	85.8%
First Prior Year (2017-18)	19,088,338.11	21,485,978.85	88.7%
	Historical Average Ratio:		87.7%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.7% to 90.7%	84.7% to 90.7%	84.7% to 90.7%

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)	19,984,339.00	23,579,917.00	84.7%	Met
1st Subsequent Year (2019-20)	20,210,809.00	23,778,228.00	85.0%	Met
2nd Subsequent Year (2020-21)	20,701,254.00	24,450,473.00	84.7%	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)

N/A

6. CRITERION: Other Revenues and Expenditures

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

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

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

8A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2018-19)	1,847,963.00	2,091,906.00	13.2%	Yes
1st Subsequent Year (2019-20)	1,847,963.00	2,024,294.00	9.5%	Yes
2nd Subsequent Year (2020-21)	1,847,963.00	2,024,294.00	9.5%	Yes

Explanation:
(required if Yes)

The budget increases are the result of prior year program balances being carried forward.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2018-19)	3,312,957.00	2,968,214.00	-10.4%	Yes
1st Subsequent Year (2019-20)	2,498,835.00	2,594,705.00	3.9%	No
2nd Subsequent Year (2020-21)	2,484,259.00	2,824,470.00	5.6%	Yes

Explanation:
(required if Yes)

The decrease in FY 2018-19 is due to State funded one-time money has decreased from \$344 per ADA to \$184 per ADA. An increase in FY 2020-21 is due to a new Title IV grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2018-19)	2,054,428.00	1,883,669.00	-8.3%	Yes
1st Subsequent Year (2019-20)	2,083,182.00	1,853,198.00	-10.2%	Yes
2nd Subsequent Year (2020-21)	2,066,684.00	1,856,698.00	-10.2%	Yes

Explanation:
(required if Yes)

The decreases are due to Special Education funding changes and elimination of community development funds projection.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2018-19)	1,209,588.00	1,780,351.00	47.2%	Yes
1st Subsequent Year (2019-20)	1,034,430.00	1,335,523.00	29.1%	Yes
2nd Subsequent Year (2020-21)	1,040,843.00	1,357,357.00	30.4%	Yes

Explanation:
(required if Yes)

The expenditure increase is due to prior year balance carryover and more current year's allocation.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2018-19)	4,850,689.00	6,424,223.00	32.4%	Yes
1st Subsequent Year (2019-20)	4,820,746.00	5,495,107.00	14.0%	Yes
2nd Subsequent Year (2020-21)	5,030,796.00	5,683,296.00	13.0%	Yes

Explanation:
(required if Yes)

The increases are due to prior year carryover amount, utilities rate increase. And maintenance and operation expenses increase to meet 3% Routine Restricted Maintenance requirement.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	7,215,348.00	6,943,789.00	-3.8%	Met
1st Subsequent Year (2019-20)	6,407,780.00	6,472,195.00	1.0%	Met
2nd Subsequent Year (2020-21)	6,398,908.00	6,505,462.00	1.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	6,080,277.00	6,204,574.00	35.4%	Not Met
1st Subsequent Year (2019-20)	5,855,178.00	6,830,830.00	16.7%	Not Met
2nd Subsequent Year (2020-21)	6,071,439.00	7,040,853.00	16.0%	Not Met

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

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

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

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

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

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

The expenditure increase is due to prior year balance carryover and more current year's allocation.

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

The increases are due to prior year carryover amount, utilities rate increase. And maintenance and operation expenses increase to meet 3% Routine Restricted Maintenance requirement.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,044,968.00	910,984.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		910,984.00	

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

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

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

The District did not receive Proposition 51 State Bond dollars in FY 2018-19. It does not require 3% contribution. The District used contribution in FY 2014-15 for minimum requirement based on E.C. 17070.75(B) (2) (C), minimum requirement for 2017-18 through 2019-20.

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)	17.8%	11.3%	4.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.9%	3.8%	1.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Object 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2018-19)	(863,363.00)	23,859,917.00	3.6%	Met
1st Subsequent Year (2019-20)	(1,824,352.00)	23,858,226.00	7.6%	Not Met
2nd Subsequent Year (2020-21)	(2,145,714.00)	24,530,473.00	8.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The high deficit spending is due to the combination of less revenue and higher expenditures. Declining enrollment reduced revenue, and high employees' retiree contributions resulted in higher expenditures.

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)	6,289,444.27		Met
1st Subsequent Year (2019-20)	4,445,092.27		Met
2nd Subsequent Year (2020-21)	2,299,378.27		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)	6,435,052.00		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.)	2,359	2,339	2,308
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- 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)	34,832,259.00	33,877,512.00	34,690,452.00
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)	34,832,259.00	33,877,512.00	34,690,452.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,044,967.77	1,016,325.36	1,040,713.56
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,044,967.77	1,016,325.36	1,040,713.56

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	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
(Unrestricted resources 0000-1999 except Line 4)			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,044,968.00	1,016,325.00	1,040,714.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	5,141,476.01	2,822,888.01	593,734.01
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)	(0.56)	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)	6,186,443.45	3,839,213.01	1,634,448.01
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.76%	11.33%	4.71%
District's Reserve Standard (Section 10B, Line 7):	1,044,967.77	1,016,325.36	1,040,713.66
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42803)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(3,718,958.00)	(3,759,568.00)	1.1%	42,612.00	Met
1st Subsequent Year (2019-20)	(4,093,610.00)	(4,188,549.00)	2.3%	94,939.00	Met
2nd Subsequent Year (2020-21)	(4,215,794.00)	(4,313,479.00)	2.3%	97,685.00	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)	80,000.00	80,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	80,000.00	80,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	80,000.00	80,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

4c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District issued new bonds for facility renovation needs.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,778,881.00	2,778,881.00
2,778,881.00	2,778,881.00
0.00	0.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
-
- e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Actuarial	Actuarial
Jun 01, 2017	Jun 01, 2017

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
307,778.00	307,778.00
307,778.00	307,778.00
307,778.00	307,778.00

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

78,380.00	78,380.00
69,333.00	69,333.00
50,340.00	50,340.00

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

78,380.00	78,380.00
69,333.00	69,333.00
50,340.00	50,340.00

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

14	14
12	12
10	10

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
499,066.00	542,898.00
0.00	0.00

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
499,066.00	542,898.00
499,066.00	535,411.00
460,822.00	538,204.00

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

499,066.00	542,898.00
499,066.00	535,411.00
499,066.00	538,204.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	124.2	123.2	123.2	123.2

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

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

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

If No, complete questions 6 and 7.

No

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

129,867

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

No

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
129,484	123,802	141,850
1.0%	1.0%	1.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	70.3	67.4	67.4	67.4

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

No

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

36,041

7. Amount included for any tentative salary schedule increases

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

0

0

0

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

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

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

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

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

No		
----	--	--

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

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
48,793	24,281	19,728
2.0%	0.5%	0.4%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	24.2	23.2	23.2	23.2

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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")

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

Negotiations Not Settled

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

33,208

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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)

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:
(optional)

A9. There is an interim Superintendent assigned in July 2018 until a new Superintendent announced in December 2018.

End of School District First Interim Criteria and Standards Review

